




ANNUAL REPORT
OF THE SELECTMEN
AND OTHER TOWN OFFICERS
OF LEBANON, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31
1953



Digitized by the Internet Archive
in 2022 with funding from
University of New Hampshire Library

ANNUAL REPORT

of the

SELECTMEN

AND OTHER TOWN OFFICERS

of

LEBANON, N. H.

For the Year Ending December 31

1953

Cover: Pres. Dwight D. Eisenhower is seen arriving at the Lebanon
Municipal Airport on Saturday, June 13, 1953.

N
352.07
L44
1953

TOWN OFFICERS

1953

Moderator—Ernest R. Coutermarsh

Town Clerk—Irene C. Forrest

Selectmen—William D. Dubuque, Chairman; Charles W. Goss and George H. Edson

Highway Agent—Chauncey B. Herrin

Tax Collector—Bert P. Shores

Town Treasurer—Harold J. Townsend

Health Officer—George U. L. Leavitt and Myrl R. Eaton

Milk Inspector—W. B. Mowers

Overseer of the Poor—William J. Murphy

Chief of Police—Clarence W. Wright

Police Officers—Clayton S. Roy, Raymond C. Roy, Floyd M. Lackey, Myrl R. Eaton, Walter W. Samsel, Henry B. Leavitt

Deputy Chief of Police—Clayton S. Roy

Special Officers—William B. Harriman, George U. L. Leavitt, Clifton E. Barden, Lucien G. White, Carroll Putnam

Judge of Municipal Court—Mark E. Powers

Special Justice—Lane Dwinell

Probation Officer—Ernest P. Conlon

Clerk of Municipal Court—Ernest P. Conlon

Dog Constable—Any regular police officer

Supervisors of Checklist—J. Daniel Porter, Charles S. Foster, William N. Allan

Trustees of Trust Funds—Bert P. Shores, J. Daniel Porter, Maude B. Marston

Trustees of the Public Library—Clifton C. Waldo, Helen Billings, Erald B. Harrison, Warren P. Prescott, Arthur W. Burnham, William A. Smith

Cemetery Committee—William D. Dubuque, Charles W. Goss, George H. Edson, Maude B. Marston, Samuel E. Lamotte

Treasurer of the Cemetery Committee—Maude B. Marston

Director of Civil Defense—Harold B. Blodgett

Surveyor of Wood and Lumber—William B. True

Fence Viewers—Elmer O. Hall, Howard C. Townsend

Budget Committee—Jerold M. Ashley, John L. Brown, Harold C. French, Robert B. Harrison, Daniel H. Brown, Stanley M. Currier, Sargent H. Daniels, Lauris O. Blake, Ernest W. Berry, Francis A. Sargent, Chairman; Frank S. Fifield, Stanley S. Jackson.

WARRANT FOR THE ANNUAL MEETING

MARCH 9, 1954

STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Town on the second Tuesday of March next at 9:30 o'clock in the forenoon to act on the following subjects: said meeting to be held open until six o'clock in the afternoon.

- First** To see if the Town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.
- Second** To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.
- Third** To see if the Town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.
- Fourth** To see if the Town will vote to amend Section 1 (a) West Lebanon Village Business and Industrial District, of the Zoning Ordinance of the Town of Lebanon, by adding thereto and including therein as part of the West Lebanon Village Business and Industrial District the following described premises: "That area of land in the Village of West Lebanon bounded and described as follows: On the South by land and premises of the New England Power Corporation; on the East by the public highway leading from West Lebanon to Hanover and known as New Hampshire Route No. 10; on the North by land and premises of Frank Norris; and on the West by the Connecticut River."

Fifth To see if the Town will vote to discontinue a portion of the highway known as the Fourth New Hampshire Turnpike, in said Lebanon, being bounded and described as follows, to wit:—Being that portion of the Fourth New Hampshire Turnpike, otherwise known as Mascoma Valley Highway, lying northerly of a line fifty (50') feet northerly and parallel to the center line of said highway, as shown on a plan known as Federal Aid Project SN-FAP 201-E (2) between Stations 4 + 19.2 and Station 20 + 00, as shown on said plan on file in the office of the Department of Public Works and Highways in Concord, New Hampshire, and also in the office of the Selectmen of the Town of Lebanon. The above described portion of the Fourth New Hampshire Highway is in the area extending easterly from the Hubbard Bridge along the Wood farm, so-called.

Sixth To see if the Town will vote to instruct the Selectmen to install parking meters on any street, and establish reasonable charges for parking to be paid through such meters.

Seventh To see if the Town will vote to authorize the Selectmen to purchase land and improve the same for a parking lot or lots for free public parking at a cost not to exceed thirty-five thousand dollars (\$35,000.00) and to authorize the Selectmen to borrow on notes of the Town the sum of thirty-five thousand dollars (\$35,000.00) and authorize the Selectmen to fix the interest rate or discount rate for said notes, the place of payment, the form and other details pertaining to said notes; said notes to be paid from the revenue from parking meters.

Eighth To choose a Selectman for the ensuing three years.

- Ninth** To choose a Town Clerk, a Tax Collector, Overseer of the Poor, a Treasurer, a Highway Agent and a Chief of Police for the ensuing year.
- Tenth** To choose two Library Trustees for the ensuing three years.
- Eleventh** To choose a Trustee to administer the Trust Funds for the ensuing three years.
- Twelfth** To choose four members to act on the Budget Committee for the ensuing three years.
- Thirteenth** To transact any other business that may properly come before the meeting.

Given under our hands and seal this 20th day of February, 1954.

WILLIAM D. DUBUQUE
CHARLES W. GOSS
GEORGE H. EDSON
Selectmen of Lebanon, N. H.

A true copy of Warrant, attest:

WILLIAM D. DUBUQUE
CHARLES W. GOSS
GEORGE H. EDSON
Selectmen of Lebanon, N. H.

BUDGET FOR THE TOWN OF LEBANON

Estimates of Revenue and Expenditures for the Ensuing
Year January 1, 1954 to December 31, 1954

Compared with

Estimated and Actual Revenue, Appropriations and
Expenditures of the Previous Year
January 1, 1953 to December 31, 1953

| Sources of Revenue | Estimated Revenue Previous Year 1953 | Actual Revenue Previous Year 1953 | Estimated Revenue Ensuing Year 1954 |
|--|--|---|---|
| From State: | | | |
| Interest and Dividends Tax | 8,500.00 | 9,650.10 | 8,500.00 |
| Railroad Tax | 16,000.00 | 19,478.15 | 16,000.00 |
| Savings Bank Tax | 500.00 | 576.22 | 500.00 |
| For Fighting Forest Fires | | 3,329.02 | |
| Airport Construction | | 2,785.48 | |
| From Local Sources Except Taxes: | | | |
| Dog Licenses | 1,000.00 | 1,101.20 | 1,000.00 |
| Business Licenses, Permits and Filing Fees | 1,000.00 | 1,118.50 | 1,000.00 |
| Fines & Forfeits, Municipal Court | 1,500.00 | 1,452.00 | 1,500.00 |
| Rent of Town Hall and Other Buildings | 10,500.00 | 11,369.11 | 10,500.00 |
| Income of Departments: | | | |
| Airport | 4,500.00 | 6,691.37 | 5,500.00 |
| Lebanon Improvement Society | 5,000.00 | | 8,600.00 |
| Motor Vehicle Permit Fees | 24,000.00 | 30,811.47 | 24,000.00 |
| Cash Surplus | | 21,840.77 | 31,877.76 |
| From Local Taxes Other Than Property Taxes: | | | |
| (a) Poll Taxes—Regular @ \$2 | 6,500.00 | 6,681.56 | 6,500.00 |
| (b) National Bank Stock Tax | 950.00 | 950.00 | 950.00 |
| TOTAL REVENUES FROM ALL SOURCES EXCEPT PROPERTY TAXES | | | \$116,427.76 |
| Amt. to be raised by Prop. Taxes | | | 206,258.38 |
| (Exclusive of County and School Taxes) | | | |
| TOTAL REVENUES | | | \$322,686.14 |

BUDGET FOR THE TOWN OF LEBANON

| Purposes of Expenditures | Appropriations Previous Year 1953 | Actual Expend- itures Previous Year 1953 | Approp. Recom- mended By Budget Committee 1954 |
|--|--|---|---|
| General Government: | | | |
| Town Clerk's Fees | 2,500.00 | 2,486.45 | 2,500.00 |
| Engineering, Surveying & Supervision | | | 2,500.00 |
| Town Officers' Salaries | 8,950.00 | 8,950.00 | 8,950.00 |
| Town Officers' Expenses | 7,500.00 | 8,223.68 | 7,929.00 |
| Election & Registration Expenses | 550.00 | 385.25 | 1,200.00 |
| Municipal Court Expenses | 2,100.00 | 2,336.81 | 2,600.00 |
| Expenses Town Hall and Other Town Bldgs. | 20,000.00 | 18,373.09 | 20,000.00 |
| General Expenses | 4,000.00 | 4,537.89 | 6,000.00 |
| Police Department | 30,300.00 | 30,312.51 | 29,800.00 |
| Fire Department | 500.00 | 8,766.88 | 500.00 |
| Moth Exterm.—Blister Rust and Care of Trees | 300.00 | 300.00 | 400.00 |
| Repairs to Town Hall | 1,100.00 | 1,021.35 | 700.00 |
| Civil Defense | 1,000.00 | 211.50 | 500.00 |
| Health: | | | |
| Visiting Nurse | 1,000.00 | 1,000.00 | 1,000.00 |
| Health Department, Incl. Hospitals | 5,500.00 | 5,142.57 | 5,500.00 |
| Vital Statistics | 200.00 | 126.25 | 200.00 |
| Sewer Maintenance | 5,250.00 | 5,747.01 | 5,250.00 |
| Town Dump | 1,300.00 | 1,197.00 | 1,300.00 |
| Milk Inspection | 300.00 | 300.00 | 300.00 |
| Highways and Bridges: | | | |
| Town Maintenance—Summer | 44,000.00 | 49,624.10 | 44,000.00 |
| Town Maintenance—Winter | 34,000.00 | 34,819.09 | 34,000.00 |
| Street Lighting | 18,600.00 | 18,269.19 | 21,000.00 |
| Sidewalk Maintenance | 6,750.00 | 4,840.67 | 6,000.00 |
| Town Road Aid | 1,020.13 | 1,020.13 | 1,036.14 |
| Libraries: | | | |
| Lebanon | 3,000.00 | 3,000.00 | 3,000.00 |
| West Lebanon | 2,000.00 | 2,000.00 | 2,000.00 |

Public Welfare:

| | | | |
|--------------------|-----------|-----------|-----------|
| Work Relief | 2,000.00 | 3,069.20 | 2,000.00 |
| Town Poor | 18,000.00 | 13,264.97 | 18,000.00 |
| Old Age Assistance | 25,700.00 | 23,446.37 | 25,000.00 |

Patriotic Purposes:

| | | | |
|---------------------------------|--------|--------|--------|
| Memorial Day & Veterans' Assoc. | 250.00 | 200.17 | 300.00 |
|---------------------------------|--------|--------|--------|

Recreation:

| | | | |
|-----------------------|----------|----------|----------|
| Swimming Pool | | | 3,600.00 |
| Parks and Playgrounds | | | |
| Incl. Band Concerts | 6,000.00 | 5,782.58 | 9,900.00 |

Public Service Enterprises:

| | | | |
|------------------------------|----------|----------|-------------------|
| New Band Stand | | | 2,500.00 |
| Public Parking Area or Areas | | | 1.00 |
| Cemeteries—Lebanon | 4,500.00 | 4,500.00 | 4,500.00 |
| —West Lebanon | 1,200.00 | 1,200.00 | 1,200.00 |
| Airport Maintenance | 5,500.00 | 4,548.22 | 5,500.00 |
| Airport Construction | 5,851.44 | 9,241.51 | 2,000.00 |
| | | | (Capital Reserve) |

Unclassified:

| | | | |
|--------------------------------------|----------|--------|----------|
| Damages and Legal Expenses, | | | |
| Incl. Dog Damage | 1,000.00 | 266.00 | 1,000.00 |
| Advertising & Regional Associations— | | | |
| Dartmouth-Lake Sunapee | 300.00 | 300.00 | 300.00 |

Interest:

| | | | |
|--------------------|----------|----------|----------|
| On Temporary Loans | 1,125.00 | 606.22 | 1,800.00 |
| On Long Term Notes | 3,300.00 | 1,582.57 | 2,000.00 |

**Outlay for New Construction
and Perm. Improv.**

| | | | |
|-------------------------------------|--|--|-------------------|
| Engineering & Construction—Main St. | | | |
| West Lebanon (Capital Reserve) | | | 7,000.00 |
| | | | (Capital Reserve) |

Highways and Bridges:

| | | | |
|-----------------------|-----------|-----------|-----------|
| Sidewalk Construction | 1,500.00 | 1,728.70 | 3,000.00 |
| Sewer Construction | 10,000.00 | 7,408.29 | 10,000.00 |
| Urban Aid Project | 6,620.00 | 6,620.00 | 6,620.00 |
| New Equipment | 11,000.00 | 10,575.00 | 8,300.00 |

| | | | |
|--------------------|--|--|--------------|
| TOTAL EXPENDITURES | | | \$322,686.14 |
|--------------------|--|--|--------------|

SUMMARY INVENTORY OF VALUATION

| | | |
|--|-------|-----------------|
| Lands and Buildings (Exclusive of Growing Wood and Timber) | | \$ 7,891,000.00 |
| Electric Plants | Dam 2 | 3,347,700.00 |
| Horses, Asses and Mules | 65 | 3,550.00 |
| Cows | 1,041 | 104,450.00 |
| Other Neat Stock | 151 | 11,545.00 |
| Sheep and Goats | 138 | 2,605.00 |
| Fowls | 7,600 | 7,600.00 |
| Fur-bearing Animals | 48 | 1,500.00 |
| Boats and Launches | 6 | 1,150.00 |
| Portable Mills and Road Building and Repairing Machinery | 3 | 26,600.00 |
| Wood, Lumber, etc. | | 15,000.00 |
| Gasoline Pumps and Tanks | | 17,865.00 |
| Stock in Trade | | 1,785,550.00 |
| Mills and Machinery | | 366,900.00 |
| Total Gross Valuation Before Exemptions Allowed | | \$13,583,015.00 |
| Less: Soldiers' Exemptions and Exemptions to Blind | | 422,275.00 |
| Net Valuation on which Tax Rate is Computed | | \$13,160,740.00 |

Electric and Gas Utility Companies

| Name of Company | Electric Plant | Stock in Trade |
|---|----------------|----------------|
| Granite State Electric Co. | 794,000.00 | 8,000.00 |
| New England Power Co. | 2,553,700.00 | |
| | 3,347,700.00 | |
| Amount of Property valuation exempted to veterans | 431 | \$421,275.00 |
| Amount of property valuation exempted to blind | 1 | 1,000.00 |
| Number of inventories distributed | | 2100 plus |
| Number of inventories returned | | 1800 |

| | |
|---|------|
| Number of veterans who received property exemption | 431 |
| Number of veterans exempted from poll tax | 1158 |

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

WILLIAM D. DUBUQUE

CHARLES W. GOSS

GEORGE H. EDSON

Selectmen of Lebanon, N. H.

July 29, 1953

**STATEMENT OF APPROPRIATIONS
AND TAXES ASSESSED
For The Tax Year 1953**

Appropriations

| | | |
|-----------------------------------|-----------|-------------|
| Town Clerk's Fees | | \$ 2,500.00 |
| Town Officers Salaries | | 8,950.00 |
| Town Officers Expenses | | 7,500.00 |
| Repairs to Town Hall | | 1,100.00 |
| Election & Registration Expenses | | 550.00 |
| Municipal Court Expenses | | 2,100.00 |
| Town Hall & Buildings Maintenance | | 20,000.00 |
| Police Department | | 30,300.00 |
| Fire Department | \$500.00 | |
| General Exp. | 4,000.00 | |
| | | <hr/> |
| | | 4,500.00 |
| Civilian Defense | | 1,000.00 |
| Blister Rust—Moth Extermination | | 300.00 |
| Health Department | 500.00 | |
| Hospitals | 5,000.00 | |
| | | <hr/> |
| | | 5,500.00 |
| Dump | 1,300.00 | |
| Visiting Nurse | 1,000.00 | |
| | | <hr/> |
| | | 2,300.00 |
| Vital Statistics | 200.00 | |
| Milk Inspection | 300.00 | |
| | | <hr/> |
| | | 500.00 |
| Town Road Aid | | 1,020.13 |
| Town Maintenance—Summer | 44,000.00 | |
| Winter | 34,000.00 | |
| | | <hr/> |
| | | 78,000.00 |
| VFW Convention | | 600.00 |
| Interest on Temporary Loans | | 1,125.00 |
| Interest on Long Term Notes | | 3,300.00 |
| Long Term Notes—Garage | | 7,186.00 |

| | | |
|--------------------------------------|-----------|--------------|
| Sidewalk Construction | 1,500.00 | |
| Sidewalk Maintenance | 6,750.00 | |
| | <hr/> | 8,250.00 |
| Street Lighting | | 18,600.00 |
| Sewers—Maintenance | 5,250.00 | |
| Construction | 10,000.00 | |
| | <hr/> | 15,250.00 |
| West Lebanon Parks & Playgrounds | | 2,500.00 |
| New Equipment | | 11,000.00 |
| Libraries—Lebanon | 3,000.00 | |
| West Lebanon | 2,000.00 | |
| | <hr/> | 5,000.00 |
| Old Age Assistance | | 25,700.00 |
| Public Relief—Town Poor | 18,000.00 | |
| Work Relief | 2,000.00 | |
| | <hr/> | 20,000.00 |
| Memorial Day | | 250.00 |
| Parks & Playgrounds inc. | | |
| Band Concerts | | |
| Lebanon | 2,800.00 | |
| Band Concerts | 700.00 | |
| | <hr/> | 3,500.00 |
| Urban Highway Project | | 6,620.00 |
| Cemeteries—Lebanon | 4,500.00 | |
| West Lebanon | 1,200.00 | |
| | <hr/> | 5,700.00 |
| Airports—Maintenance | 5,500.00 | |
| Construction | 5,851.44 | |
| | <hr/> | 11,351.44 |
| Dog Damages | | 1,000.00 |
| Advertising & Regional Associations | | |
| Dartmouth-Lake Sunapee | | 300.00 |
| County Tax | | 30,635.65 |
| School Tax | | 352,529.61 |
| | <hr/> | |
| Total Town and School Appropriations | | \$696,517.83 |

Less: Estimated Revenues and Credits:

| | | |
|---|-----------|-----------|
| Interest and Dividends Tax | 8,500.00 | 9,564.36 |
| Railroad Tax | 16,000.00 | 19,684.97 |
| Savings Bank Tax | 500.00 | 582.69 |
| Reimbursement a/c Exemption of Growing Wood and Timber | | 695.26 |
| Motor Vehicle Permit Fees | | 24,000.00 |
| Dog Licenses | | 1,000.00 |
| Business Licenses and Permits | | 1,000.00 |
| Fines and Forfeits—Municipal Court | | 1,500.00 |
| Rent of Town Hall & Other Bldgs. | | 10,500.00 |
| Cash Surplus | | 21,840.77 |

Other Revenue:

| | |
|-----------------------------|----------|
| Airport Revenue | 4,500.00 |
| Airport Construction | 3,851.44 |
| Lebanon Improvement Society | 5,000.00 |

| | |
|----------------------------|--------------|
| Total Revenues and Credits | \$103,719.49 |
| | 592,798.34 |
| Plus Overlay | 4,252.81 |

| | |
|-------------------------------------|----------------|
| Net Amount to be raised by Taxation | \$597,051.15 |
| Less: 3250 Poll Taxes at \$2.00 | 6,500.00 |
| National Bank Stock Taxes | 950.00 |
| | <hr/> 7,450.00 |

| | |
|---|--------------------|
| Amount to be raised by property taxes on which tax rate is to be figured | <hr/> \$589,601.15 |
|---|--------------------|

Taxes to be Committed to Collector:

| | |
|-----------------------------|--------------------|
| Property Taxes | \$589,601.15 |
| Poll Taxes at \$2.00 | 6,500.00 |
| National Bank Stock Taxes | 950.00 |
| Precinct Taxes | 60,087.46 |
| Total Taxes to be Committed | <hr/> \$657,138.61 |

Tax Rates

| | |
|---------------------------------|------|
| Town | 4.48 |
| Lebanon Center Precinct (Fire) | .51 |
| West Lebanon Precinct | .32 |
| Lebanon Center Precinct (Water) | .12 |

Precincts

| | | | |
|-------------------------|----------------|-------------|-------|
| Lebanon Center Precinct | \$7,184,100.00 | \$36,638.91 | \$.51 |
| West Lebanon Precinct | \$4,633,635.00 | \$14,827.63 | \$.32 |
| Lebanon Water Works | \$7,184,100.00 | \$ 8,620.92 | \$.12 |
| | | <hr/> | |
| | | \$60,087.46 | |

Certificate

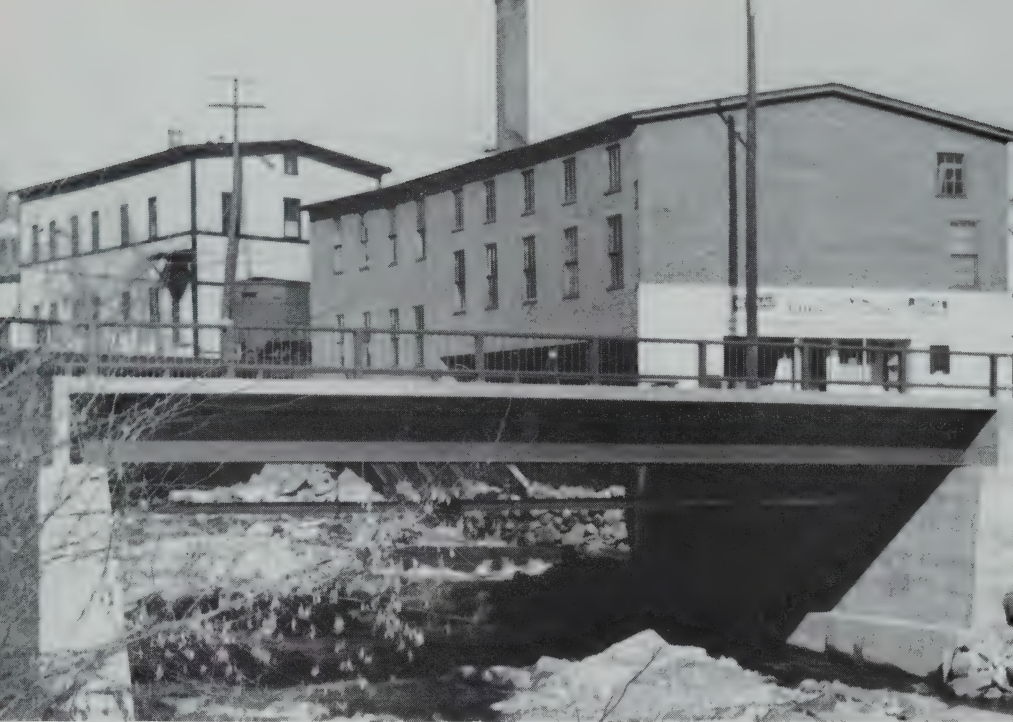
This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

WILLIAM D. DUBUQUE

CHARLES W. GOSS

GEORGE H. EDSON

Selectmen of Lebanon, N. H.



New Bridge over Mascoma River — Mascoma Street



Old Bridge over Mascoma River — Mascoma Street



Benton Hill — Mascoma Street from Jones Crossing

Looking West Mascoma Street Before New Construction



R E P O R T
of an audit and examination
of the accounts
of the
TOWN OF LEBANON
for the fiscal year ended December 31, 1953
made by
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
December 16 - 18, 1953 — January 25 - 28, 1954

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

February 8, 1954

Board of Selectmen
Lebanon, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lebanon for the fiscal year ended December 31, 1953, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the audit and examination were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Library Trustees and library treasurer, Lebanon and West Lebanon Cemetery Associations and the Municipal Court.

FINANCIAL STATEMENTS

Comparative Balance Sheets: December 31, 1952 — December 31, 1953: (Exhibit A-1)

Comparative Balance Sheets for the fiscal years ended December 31, 1952 and December 31, 1953, are presented in Exhibit A-1. As indicated therein the Net Debt increased by \$37,865.02 in 1953.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Increases in Net Debt

| | | |
|---|-------------|--------------|
| Long Term Notes Issued | \$89,588.52 | |
| Taxes Deeded to Town | 55.42 | |
| Cash Surplus Used to Reduce Tax Rate | 21,840.77 | |
| Increase in Accounts Payable | 3,374.07 | |
| | <hr/> | \$114,858.78 |

Decreases in Net Debt

| | | |
|----------------------|-------------|-------------------|
| Long Term Notes Paid | \$45,116.00 | |
| Budget Surplus | 31,877.76 | |
| | <hr/> | \$76,993.76 |
| Net Increase | | <hr/> \$37,865.02 |

Comparative Statements of Appropriations and Expenditures—Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1953, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net revenue surplus of \$21,840.02, plus a net unexpended balance of appropriations of \$10,037.74, resulted in a net budget surplus of \$31,877.76.

Summary of Receipts and Expenditures: (Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1953, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1953, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

GENERAL COMMENTS

Current Surplus:

The current surplus increased from \$58,780.31 to \$65,387.81, in 1953, as shown by the following statement:

| | Dec. 31, 1952 | Dec. 31, 1953 |
|----------------------------------|---------------|---------------|
| Total Assets | \$209,656.98 | \$200,821.74 |
| Total Current Liabilities | 150,876.67 | 135,433.93 |
| Current Surplus | \$ 58,780.31 | \$ 65,387.81 |

Conclusion:

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Lebanon for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director
DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Herbert E. Hunt, Auditor
Robert W. Flanders, Accountant

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 8, 1954

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Lebanon for the fiscal year ended December 31, 1953, and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1953, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

HAROLD G. FOWLER, Director

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Herbert E. Hunt, Auditor

Robert W. Flanders, Accountant

TOWN OF LEBANON

INDEX

EXHIBITS:

Financial Information:

- A-1 Comparative Balance Sheets—Fiscal Years 1952 and 1953
- A-2 Analysis of Change in Financial Condition
- A-3 Comparative Statement of Appropriations and Expenditures
- A-4 Statement of Estimated and Actual Revenues

Treasurer:

- B-1 Classified Summary of Receipts and Expenditures
- B-2 Summary of Receipts, Expenditures and Proof of Balance
- B-3 Summary of Charges to General Expense Appropriations

Tax Collector:

- C-1 Summary of Warrants
- C-2 Summary of State Head Tax Accounts
- C-3 Summary of Tax Sale Accounts

Town Clerk:

- D Summary of Town Clerk's Motor Vehicle and Dog License Accounts

Trust Funds:

- E-1 Summary of Trust Fund Principal, Income and Investments
- E-2 Trust Fund Income and Expenditures—Checking Account

Eldridge Land Account:

- F Summary of Receipts and Expenditures

Municipal Court:

- G Summary of Receipts, Expenditures and Proof of Balance

Public Libraries:

- H-1 Financial Report of Public Library
- H-2 Summary of Library Funds Held by Library Trustees

Cemeteries:

- I-1 Summary of Lebanon Cemetery Association Accounts
- I-2 Summary of West Lebanon Cemetery Association Accounts

Surety Bonds:

- J Town Officers' Surety Bonds

EXHIBIT A-1
TOWN OF LEBANON
Comparative Balance Sheets
As of December 31, 1952 and December 31, 1953

| Assets | December 31, 1952 | December 31, 1953 |
|-------------------------------|--------------------------|--------------------------|
| Cash: | | |
| In General Fund | \$165,152.44 | \$136,252.37 |
| Accounts Due Town: | | 3,001.68 |
| Notes to be Issued—Urban Aid | | |
| Uncollected Taxes: | | |
| Levy of 1953 | \$ | \$46,049.31 |
| Levy of 1952 | 33,399.38 | 2,145.85 |
| Levy of 1951 | 258.50 | 228.50 |
| Levy of 1950 | 22.00 | 20.00 |
| Levy of 1949 | 67.88 | 67.88 |
| State Head Taxes—Levy of 1953 | | 4,145.00 |
| State Head Taxes—Levy of 1952 | 3,565.00 | |
| | <hr/> | <hr/> |
| | 37,312.76 | 52,656.54 |

Unredeemed Taxes:

| | | | | |
|----------------------|----|--------------|----|--------------|
| Levy of 1952 | \$ | 2,924.51 | \$ | 4,104.32 |
| Levy of 1951 | | 251.02 | | 750.78 |
| Levy of 1950 | | 16.25 | | 48.04 |
| Levy of 1949 | | | | 8.01 |
| | | | | |
| Capital Reserve Fund | | 3,191.78 | | 4,911.15 |
| (Sewer Construction) | | 4,000.00 | | 4,000.00 |
| | | | | |
| Total Assets | | \$209,656.98 | | \$200,821.74 |
| Net Debt | | 5,326.07 | | 43,191.09 |
| | | | | |
| Grand Total | | \$214,983.05 | | \$244,012.83 |

EXHIBIT A-1 (Continued)

| Liabilities | December 31, 1952 | December 31, 1953 |
|------------------|-------------------|-------------------|
| School District: | | |
| Appropriation | \$ 97,345.00 | \$ 90,000.00 |

Unexpended Balances of Appropriations:

| | | |
|-----------------------------------|-------------|-----------|
| Town Construction—Bridge | \$28,336.50 | 28,052.71 |
| Principal of Debt (Urban Highway) | 3,194.52 | |
| | <hr/> | |
| Yield Tax Deposits | 31,531.02 | 491.00 |

State of New Hampshire:

| | | |
|---|-------------|----------|
| State Head Taxes Collected | \$ 3,045.00 | |
| State Head Taxes Uncollected | 4,145.00 | |
| Penalties Collected | 55.00 | |
| | <hr/> | |
| Reserve for Future Loss a/c Yield Taxes | 15,729.50 | 7,245.00 |
| | 2,271.15 | 5,645.22 |

EXHIBIT A-2

TOWN OF LEBANON

Analysis of Change in Financial Condition

Fiscal Year Ended December 31, 1953

| | | |
|----------------------------|-------------|-------------|
| Net Debt—December 31, 1953 | \$43,191.09 | |
| Net Debt—December 31, 1952 | 5,326.07 | |
| | <hr/> | |
| Increase in Net Debt | | \$37,865.02 |

Analysis of Change

Increases in Net Debt:

| | | |
|----------------------|-------------|--------------|
| Long Term | | |
| Notes Issued | \$89,588.52 | |
| Taxes Deeded to Town | 55.42 | |
| Cash Surplus Used to | | |
| Reduce Tax Rate | 21,840.77 | |
| Increase in | | |
| Accounts Payable | 3,374.07 | |
| | <hr/> | |
| | | \$114,858.78 |

Decreases in Net Debt:

| | | |
|----------------------|-------------|-------------|
| Long Term Notes Paid | \$45,116.00 | |
| Budget Surplus | 31,877.76 | |
| | <hr/> | |
| | | 76,993.76 |
| | | <hr/> |
| Net Increase | | \$37,865.02 |

EXHIBIT A-3

TOWN OF LEBANON

Comparative Statement of Appropriations and Expenditures Fiscal Year Ended December 31, 1953

| | Carried From 1952 | Appropriations | Receipts and Reimbursements | Total Amount Available | Expenditures | Unexpended | Balances Overdraft | Carried to 1954 Assets | Liabilities |
|-----------------------------------|----------------------|----------------|--------------------------------|------------------------------|--------------|------------|-----------------------|---------------------------|-------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Town Officers' Salaries | | 8,950.00 | | 8,950.00 | 8,950.00 | | | | |
| Town Clerk's Fees | | 2,500.00 | | 2,500.00 | 2,486.45 | 13.55 | | | |
| Town Officers' Expenses | | 7,500.00 | | 7,500.00 | 8,223.68 | | 723.68 | | |
| Election and Registration | | 550.00 | | 550.00 | 385.25 | 164.75 | | | |
| Municipal Court Expenses | | 2,100.00 | | 2,100.00 | 2,336.81 | | 236.81 | | |
| Town Hall & Buildings—Maintenance | | 20,000.00 | | 20,000.00 | 19,286.64 | 713.36 | | | |
| Repairs to Town Hall | | 1,100.00 | | 1,100.00 | 1,021.35 | 78.65 | | | |
| Police Department | | 30,300.00 | 171.35 | 30,471.35 | 30,312.51 | 158.84 | | | |
| Fire Department | | 500.00 | 3,329.02 | 3,829.02 | 8,766.88 | | 4,937.86 | | |
| Civilian Defense | | 1,000.00 | | 1,000.00 | 211.50 | 788.50 | | | |
| Blister Rust—Moth Extermination | | 300.00 | | 300.00 | 300.00 | | | | |
| Health Department | | 500.00 | | 500.00 | 142.57 | 357.43 | | | |
| Hospital | | 5,000.00 | | 5,000.00 | 5,000.00 | | | | |
| Dump | | 1,300.00 | | 1,300.00 | 1,197.00 | 103.00 | | | |
| Visiting Nurse | | 1,000.00 | | 1,000.00 | 1,000.00 | | | | |
| Milk Inspection | | 300.00 | | 300.00 | 300.00 | | | | |
| Vital Statistics | | 200.00 | | 200.00 | 126.25 | 73.75 | | | |
| Town Road Aid | | 1,020.13 | | 1,020.13 | 1,020.13 | | | | |

| | Carried From 1952 | Appropri- ations | Receipts and Reimburse- ments | Total Amount Available | Expend- itures | Unexpended | Balances Overdraft | Carried to 1954 Assets Liabilities |
|-------------------------------------|----------------------|---------------------|-------------------------------------|------------------------------|-------------------|------------|-----------------------|--|
| Town Maintenance—Summer | | 44,000.00 | | 44,000.00 | 49,624.10 | 5,624.10 | | |
| — Winter | | 34,000.00 | | 34,000.00 | 34,819.09 | 819.09 | | |
| Town Construction—Bridge | 28,336.50 | | | 28,336.50 | 283.79 | | | 28,052.71 |
| Sidewalk Construction | | 1,500.00 | | 1,500.00 | 1,728.70 | | 228.70 | |
| Sidewalk Maintenance | | 6,750.00 | 148.00 | 6,898.00 | 4,840.67 | 2,057.33 | | |
| Street Lighting | | 18,600.00 | | 18,600.00 | 18,269.19 | 330.81 | | |
| Sewer Maintenance | | 5,250.00 | | 5,250.00 | 5,747.01 | | 497.01 | |
| Sewer Construction | | 10,000.00 | 224.11 | 10,224.11 | 7,408.29 | 2,815.82 | | |
| New Equipment | | 11,000.00 | | 11,000.00 | 10,575.00(a) | 425.00 | | |
| Libraries—Lebanon | | 3,000.00 | | 3,000.00 | 3,000.00 | | | |
| —W. Lebanon | | 2,000.00 | | 2,000.00 | 2,000.00 | | | |
| Old Age Assistance | | 25,700.00 | 437.27 | 26,137.27 | 23,446.37 | 2,690.90 | | |
| Town Poor | | 18,000.00 | | 18,000.00 | 13,264.97 | 4,735.03 | | |
| Work Relief | | 2,000.00 | | 2,000.00 | 3,069.20 | | 1,069.20 | |
| Memorial Day | | 250.00 | | 250.00 | 200.17 | 49.83 | | |
| Parks & Playgrounds—Lebanon | | 2,800.00 | | 2,800.00 | 2,733.28 | 66.72 | | |
| —W. Lebanon | | 2,500.00 | | 2,500.00 | 2,349.30 | 150.70 | | |
| — Band Concerts | | 700.00 | | 700.00 | 700.00 | | | |
| Cemeteries—Lebanon | | 4,500.00 | | 4,500.00 | 4,500.00 | | | |
| — W. Lebanon | | 1,200.00 | | 1,200.00 | 1,200.00 | | | |
| Airport Maintenance | | 5,500.00 | | 5,500.00 | 4,548.22(b) | 951.78 | | |
| —Construction | | | 2,785.48 | 2,785.48 | 3,390.07 | | 604.59 | |
| Dog Damage | | 1,000.00 | | 1,000.00 | 266.00 | 734.00 | | |
| Advertising & Regional Associations | | 300.00 | | 300.00 | 300.00 | | | |
| Temporary Loans | | | 75,000.00 | 75,000.00 | 75,000.00 | | | |
| Interest—Temporary Loans | | 1,125.00 | 34.42 | 1,159.42 | 606.22 | 553.20 | | |

| —Long Term Notes | | | | | | |
|--|--------------|--------------|----------------|----------------|----------------|---|
| Payments on Principal of Debt— | | | | | | |
| Garage | | 3,300.00 | 141.88 | 3,441.88 | 1,582.57 | 4,859.31 |
| Urban Highway | | | | | | |
| Airport Construction | | 7,186.00 | | 7,186.00 | | |
| County Tax | 3,194.52 | 6,620.00 | 144,629.00 (d) | 154,443.52 | 158,445.20 (c) | 1,000.00 3,001.68 |
| School Tax | | 5,851.44 | | 5,851.44 | | |
| General Expense | | 30,635.65 | | 30,635.65 | | |
| Overlay | 97,345.00 | 352,529.61 | | 449,874.61 | 359,874.61 | 90,000.00 |
| Lebanon Precinct | | 4,000.00 | | 4,000.00 | 4,537.89 | 537.89 |
| West Lebanon Precinct | | 5,180.27 | | 5,180.27 | 375.59 | 4,804.68 |
| Water Department | | 36,200.00 | | 36,200.00 | | |
| Head Taxes (State of | | 14,500.00 | | 14,500.00 | | |
| New Hampshire)—1952 | | 8,460.00 | | 8,460.00 | | |
| Head Tax Penalties (State of | 12,110.00 | | 3,215.00 | 15,325.00 | 15,138.27 | 186.73 |
| New Hampshire — 1952 | | | | | | |
| V.F.W. Convention | 54.50 | 600.00 | 322.00 | 376.50 | 376.50 | |
| Collector's Head Tax Fees | | | | 600.00 | 600.00 | |
| 1953 Head Taxes | | | 20,190.00 | 20,190.00 | 300.00 | 300.00 |
| 1953 Head Tax Penalties | | | 55.00 | 55.00 | 15,392.00 | 1,753.00 |
| <hr/> | | | | | | |
| (a) Includes \$5,000.00 paid on New Equipment Notes | \$141,040.52 | \$760,858.10 | \$250,682.53 | \$1,152,581.15 | \$1,024,392.38 | \$26,616.67 \$16,578.93 \$3,001.68 \$121,152.71 |
| (b) Includes \$1,148.56 paid on Airport Light and Paving Notes | | | | | | |
| (c) Includes \$25,930.00 paid on Urban Aid Notes | | | | | | |
| (d) Includes \$89,588.52 Long Term Notes Issued a/c Urban Highways | | | | | | |
| —\$55,040.48 Received from State a/c Urban Highway Aid | | | | | | |
| | | | | | | 3,045.00 |
| | | | | | | 55.00 |

EXHIBIT A-4

TOWN OF LEBANON

Statement of Estimated and Actual Revenues Fiscal Year Ended December 31, 1953

| | Revenues | | | Excess | Deficit |
|---|-------------|-------------|----|----------|----------|
| | Estimated | Actual | | | |
| Interest and Dividends Tax | \$ 9,564.36 | \$ 9,650.10 | \$ | 85.74 | \$ |
| Railroad Tax | 19,684.97 | 19,478.15 | | | 206.82 |
| Savings Bank Tax | 582.69 | 576.22 | | | 6.47 |
| Reimbursement a/c Exemption of Growing Wood and Timber | 695.26 | 4,069.33 | | 3,374.07 | |
| Motor Vehicle Permit Fees | 24,000.00 | 31,337.48 | | 7,337.48 | |
| Dog Licenses | 1,000.00 | 1,101.20 | | 101.20 | |
| Business Licenses and Permits | 1,000.00 | 1,118.50 | | 118.50 | |
| Fines & Forfeits—Municipal Court | 1,500.00 | 1,452.00 | | | 48.00 |
| Rent of Town Hall & Other Buildings | 10,500.00 | 11,369.71 | | 869.71 | |
| Cash Surplus | 21,840.77 | 21,840.77 | | | |
| Airport Revenue | 4,500.00 | 6,691.37 | | 2,191.37 | |
| Airport Construction | 3,851.44 | 3,851.44 | | | |
| Lebanon Improvement Society Added Taxes | 5,000.00 | 1,826.05 | | 1,826.05 | 5,000.00 |
| Excess of Taxes Assessed over Budgetary Requirements | | 1,095.68 | | 1,095.68 | |
| Bounties | | 40.50 | | 40.50 | |



New Mascoma Savings Bank Building on North Park Street

Intersection of School Street and East Park Street





Looking North on East Park Street toward Campbell Street showing Churchill Home

The Old Rotary Circle at North Park St.



| | | |
|------------------------------|---------------------|--------------------|
| Refunds—Town Poor | 195.90 | 195.90 |
| Interest and Fees on Taxes | 807.39 | 807.39 |
| Sewer Maintenance | 243.41 | 243.41 |
| Highway Department Revenue | 8,513.87 | 8,513.87 |
| Sales of Tax Deeded Property | 85.00 | 85.00 |
| Miscellaneous | 215.44 | 215.44 |
| | <u>\$103,719.49</u> | <u>\$27,101.31</u> |
| | \$125,559.51 | \$5,261.29 |

Budget Summary

| | | |
|--|-------------------|------------------|
| Actual Revenues | \$125,559.51 | |
| Estimated-Revenues | <u>103,719.49</u> | |
| Net Revenue Surplus | | \$21,840.02 |
| Unexpended Balances of Appropriations | \$ 26,616.67 | |
| Overdrafts of Appropriations | <u>16,578.93</u> | |
| Net Unexpended Balance of Appropriations | | <u>10,037.74</u> |
| Budget Surplus | | \$31,877.76 |

EXHIBIT B-1

TOWN OF LEBANON

Classified Summary of Receipts and Expenditures Fiscal Year Ended December 31, 1953

Receipts

Current Revenue:

From Local Taxes:

| | |
|-------------------------------|--------------|
| Property Taxes—Current Year | \$607,836.81 |
| Poll Taxes—Current Year | 6,352.00 |
| National Bank Stock Taxes | 986.00 |
| Yield Taxes—Current Year | 2,233.51 |
| State Head Taxes—Current Year | 20,185.00 |

\$637,593.32

| | |
|------------------------------|-----------|
| Property Taxes—Prior Years | 30,295.36 |
| Poll Taxes—Prior Years | 1,020.00 |
| Yield Taxes—Prior Years | 271.94 |
| State Head Taxes—Prior Years | 3,220.00 |
| Head Tax Penalties Collected | 377.00 |
| Interest Collected | 807.39 |
| Tax Sales Redeemed | 5,220.81 |

\$678,805.82

From State:

| | |
|---|-----------|
| Interest & Dividends Tax | 9,650.10 |
| Railroad Tax | 19,478.15 |
| Savings Bank Tax | 576.22 |
| Urban Aid | 55,040.48 |
| Airport Lighting | 600.00 |
| Gas Tax Refund | 1,009.15 |
| Bounties | 40.50 |
| T.R.A. Refund | 1.01 |
| Reimbursement A/c Fires | 3,329.02 |
| Reimbursement A/c Old Age Assistance | 437.27 |
| Airport Construction | 4,375.08 |

94,536.98

From Local Sources:

| | |
|----------------------------------|-----------|
| Dog Licenses | 1,101.20 |
| Business Licenses and Permits | 1,118.50 |
| Fines & Forfeits—Municipal Court | 1,450.00 |
| Rent of Town Property | 11,369.71 |

EXHIBIT B-1 (Continued)

Income from Departments:

| | |
|----------------------|------------|
| Highway Department | \$7,503.71 |
| Sewer Department— | |
| Maintenance | 243.41 |
| Sewer Department— | |
| Construction | 224.11 |
| Airport Revenue | 6,091.37 |
| Police Department | 171.35 |
| Sidewalk Maintenance | 148.00 |
| Town Poor | 195.90 |

| | |
|---------------------------|--------------|
| | \$ 14,577.85 |
| Motor Vehicle Permit Fees | 31,337.48 |

\$ 60,954.74

Receipts Other

Than Current Revenue:

| | |
|-----------------------------|-------------|
| Temporary Loans | \$75,000.00 |
| Long Term Notes—Urban Aid | 89,588.52 |
| Airport Construction— | |
| Federal Government | 2,261.84 |
| Sale of Tax Deeded Property | 85.00 |
| Yield Tax Deposits | 491.00 |
| Sale of Town Histories | 15.00 |

Refunds and Reimbursements:

| | |
|---------------------------|--------|
| Interest--Temporary Loans | 34.42 |
| Interest--Long Term Notes | 141.88 |
| Telephone & Misc. | 200.44 |
| Municipal Court | 2.00 |

378.74

167,820.10

| | |
|-------------------------|----------------|
| Total Receipts | \$1,002,117.64 |
| Balance—January 1, 1953 | 165,152.44 |

Grand Total \$1,167,270.08

EXHIBIT B-1 (Continued)

Expenditures

General Government:

| | |
|---------------------------|-------------|
| Town Officers' Salaries | \$ 8,950.00 |
| Town Clerk's Fees | 2,486.45 |
| Town Officers' Expenses | 8,223.68 |
| Election and Registration | 385.25 |
| Municipal Court | 2,336.81 |

Town Hall and Other Town Buildings:

| | | |
|-------------------|-------------|-----------|
| Town Hall | \$18,373.09 | |
| Other Town Bldgs. | 913.55 | |
| | <hr/> | |
| | | 19,286.64 |
| Town Hall Repairs | | 1,021.35 |
| General Expenses | | 4,537.89 |
| | | <hr/> |
| | | 47,228.07 |

Protection of Persons & Property:

| | | |
|-----------------------------------|-----------|-----------|
| Police Department | 30,312.51 | |
| Fire Department | 8,766.88 | |
| Civilian Defense | 211.50 | |
| Moth Extermination & Blister Rust | 300.00 | |
| Damage by Dogs | 266.00 | |
| | <hr/> | |
| | | 39,856.89 |

Health:

| | | |
|-------------------|----------|-----------|
| Health Department | 142.57 | |
| Hospitals | 5,000.00 | |
| Visiting Nurse | 1,000.00 | |
| Milk Inspection | 300.00 | |
| Vital Statistics | 126.25 | |
| Sewer Maintenance | 5,747.01 | |
| Town Dump | 1,197.00 | |
| | <hr/> | |
| | | 13,512.83 |

EXHIBIT B-1 (Continued)

Highways and Bridges:

| | |
|---------------|----------|
| Town Road Aid | 1,020.13 |
|---------------|----------|

Town Maintenance:

| | |
|--------|-------------|
| Summer | \$49,624.10 |
| Winter | 34,819.09 |

| | | |
|----------------------|-----------|------------|
| | 84,443.19 | |
| Sidewalk Maintenance | 4,840.67 | |
| Street Lighting | 18,269.19 | |
| Work Relief | 3,069.20 | |
| | | 111,642.38 |

Libraries:

| | | |
|----------------------|----------|----------|
| Lebanon Library | 3,000.00 | |
| West Lebanon Library | 2,000.00 | |
| | | 5,000.00 |

Public Welfare:

| | | |
|--------------------|-----------|-----------|
| Old Age Assistance | 23,446.37 | |
| Town Poor | 13,264.97 | |
| | | 36,711.34 |

Patriotic Purposes:

| | | |
|-------------------|--------|--------|
| Memorial Day | 200.17 | |
| V.F.W. Convention | 600.00 | |
| | | 800.17 |

Recreation:

Parks and Playgrounds:

| | | |
|---------------|----------|----------|
| Lebanon | 2,733.28 | |
| West Lebanon | 2,349.30 | |
| | | 5,082.58 |
| Band Concerts | 700.00 | |
| | | 5,782.58 |

EXHIBIT B-1 (Continued)

Public Service Enterprises:

Cemeteries

| | |
|--------------|----------|
| Lebanon | 4,500.00 |
| West Lebanon | 1,200.00 |

| | |
|--------------------------|----------|
| | 5,700.00 |
| Airport Maintenance | 4,548.22 |
| Appropriation to Lebanon | |
| Water Works | 8,460.00 |

18,708.22

Unclassified:

| | |
|--------------------------------|----------|
| Advertising & Regional Assoc. | 300.00 |
| Taxes Bought by Town | 6,994.86 |
| Collector's Fees on Head Taxes | 300.00 |

Refunds:

| | |
|------------------------|-------|
| Head Taxes & Penalties | 10.50 |
| Poll Tax | 2.00 |
| Yield Tax | 4.06 |

16.56

7,611.42

Interest:

| | |
|-----------------|----------|
| Temporary Loans | 606.22 |
| Long Term Notes | 1,582.57 |

2,188.79

Indebtedness:

| | |
|------------------------|-----------|
| Temporary Loans | 75,000.00 |
| Long Term Notes—Garage | 7,186.00 |
| —Airport | 5,851.44 |

88,037.44

New Construction and Improvements:

| | | |
|-----------------------|------------|------------|
| Urban Highway Project | 158,445.20 | |
| Bridge Construction | 283.79 | |
| New Equipment | 10,575.00 | |
| Airport Construction | 3,390.07 | |
| Sewer Construction | 7,408.29 | |
| Sidewalk Construction | 1,728.70 | |
| | <hr/> | 181,831.05 |

**Payments to Other
Governmental Divisions:**

| | |
|---------------------------------------|-----------|
| County Tax | 30,635.65 |
| State of New Hampshire— Head Taxes | 30,896.27 |

Precinct Taxes:

| | | |
|---------------------------|-------------|----------------------|
| Lebanon | \$36,200.00 | |
| West Lebanon | 14,500.00 | |
| | <hr/> | 50,700.00 |
| School District | 359,874.61 | |
| | <hr/> | 472,106.53 |
| Total Expenditures | | <hr/> \$1,031,017.71 |
| Balance—December 31, 1953 | | 136,252.37 |
| | | <hr/> |
| Grand Total | | \$1,167,270.08 |

EXHIBIT B-2
TOWN OF LEBANON
Summary of Receipts, Expenditures
and Proof of Balance
Fiscal Year Ended December 31, 1953

| | | |
|---------------------------|----------------|--------------|
| Balance—January 1, 1953 | \$ 165,152.44 | |
| Receipts During Year | 1,002,117.64 | |
| | | |
| | \$1,167,270.08 | |
| Expenditures During Year | 1,031,017.71 | |
| Balance—December 31, 1953 | | \$136,252.37 |

Proof of Balance

| | | |
|--|--------------|--------------|
| Balance in National Bank of Lebanon—as per Statement December 31, 1953 | \$253,633.31 | |
| Less: Outstanding Checks | 117,380.94 | |
| | | |
| Reconciled Bank Balance— December 31, 1953 | | \$136,252.37 |

EXHIBIT B-3

TOWN OF LEBANON

Summary of Charges to General Expense Appropriation Fiscal Year Ended December 31, 1953

| Item | Amount |
|------------------------------------|----------|
| Petty Cash—Selectmen's Office | \$100.00 |
| Printing Town Reports | 529.50 |
| Other Printing & Advertising | 140.25 |
| Legal Expense | 927.45 |
| Tax Commission Audit | 397.94 |
| Listing Poll Tax Warrant | 275.00 |
| Typing Tax Bills | 73.00 |
| Transfers, Recording, Etc. | 197.01 |
| Dues—N. H. Planning & Zoning Asso. | 15.00 |
| —Tax Collectors' Association | 3.00 |
| —Assessors' Association | 3.00 |
| Salary—Secretary, Trustees of | |
| Trust Funds | 200.00 |
| Books and Supplies | 100.34 |
| Care of Clock | 52.00 |
| Employees' Banquet | 210.00 |
| Speaker | 25.00 |
| Clerical Help | 571.00 |
| Chamber of Commerce — | |
| Information Booth | 112.25 |
| New Equipment | 270.00 |
| Survey—Forest and Recreation | 120.75 |
| Decorations | 35.00 |
| Flowers | 10.00 |
| Option on Land | 50.00 |
| Photographs | 24.00 |
| Surveying | 10.00 |

Miscellaneous Expenses:

| | |
|----------------|-------|
| Tax Collector | 15.00 |
| Selectmen | 33.60 |
| Planning Board | 37.80 |

\$4,537.89

EXHIBIT C-1

TOWN OF LEBANON Summary of Warrants Fiscal Year Ended December 31, 1953

DR.

Uncollected Taxes—January 1, 1953:

| | 1953 | Levies of: | | 1950 | 1949 |
|----------------|------|-------------|----------|------|---------|
| | | 1952 | 1951 | | |
| Property Taxes | \$ | \$30,298.56 | \$122.50 | \$ | \$61.88 |
| Poll Taxes | | 1,087.00 | 136.00 | | 6.00 |
| Yield Taxes | | 2,013.82 | | | |

Taxes Committed to Collector:

| | |
|---------------------------|------------|
| Property Taxes | 649,698.29 |
| Poll Taxes | 7,550.00 |
| National Bank Stock Taxes | 986.00 |
| Yield Taxes | 4,056.56 |

Added Taxes:

| | | | |
|----------------|--------------|-------------|----------|
| Property Taxes | 1,406.31 | | |
| Poll Taxes | 130.00 | 114.00 | |
| Yield Taxes | 4.06 | 12.77 | |
| | <hr/> | <hr/> | <hr/> |
| | \$663,831.22 | \$33,587.15 | \$372.50 |
| | | | <hr/> |
| | | | \$22.00 |
| | | | <hr/> |
| | | | \$67.88 |

CR.

Remittances to Treasurer:

| | | | |
|---------------------------|--------------|--------|------|
| Property Taxes | \$30,295.36 | \$ | \$ |
| Poll Taxes | 874.00 | 144.00 | 2.00 |
| National Bank Stock Taxes | | | |
| Yield Taxes | 271.94 | | |
| | 2,233.51 | | |
| | 986.00 | | |
| | 6,352.00 | | |
| | \$607,836.81 | | |

Abatements Allowed:

| | |
|----------------|--------|
| Property Taxes | 225.59 |
| Poll Taxes | 148.00 |

Uncollected Taxes--December 31, 1953:

| | | | |
|----------------|--------------|----------|---------|
| Property Taxes | 3.20 | 122.50 | 61.88 |
| Poll Taxes | 388.00 | 106.00 | 6.00 |
| Yield Taxes | 1,754.65 | | |
| | 1,827.11 | | |
| | 43,042.20 | | |
| | 1,180.00 | | |
| | \$663,831.22 | \$372.50 | \$67.88 |
| | \$33,587.15 | \$22.00 | |

EXHIBIT C-2

TOWN OF LEBANON

Summary of Head Tax Warrants Fiscal Year Ended December 31, 1953

| DR. | Levies of: | | 1951 |
|--|--------------------|-------------------|-----------------|
| | 1953 | 1952 | |
| Uncollected Taxes — January 1, 1953 | \$ | \$3,565.00 | \$490.00 |
| Taxes Committed to Collector | 24,260.00 | | |
| Added Taxes | 455.00 | 530.00 | 5.00 |
| | <u>\$24,715.00</u> | <u>\$4,095.00</u> | <u>\$495.00</u> |

CR.

Remittances to Treasurer:

| | | | |
|--|--------------------|-------------------|-----------------|
| A/c Head Taxes | \$20,190.00 | \$3,215.00 | \$110.00 |
| Abatements | 380.00 | 745.00 | 370.00 |
| Uncollected Taxes — December 31, 1953 | 4,145.00 | 140.00 | 15.00 |
| | <u>\$24,715.00</u> | <u>\$4,100.00</u> | <u>\$495.00</u> |
| Less: Excess Credit | | 5.00 | |
| | <u>\$24,715.00</u> | <u>\$4,095.00</u> | <u>\$495.00</u> |

EXHIBIT C-3

TOWN OF LEBANON

Summary of Tax Sale Accounts Fiscal Year Ended December 31, 1953

| DR. | Levies of: | | | |
|----------------------------------|-------------------|-------------------|-----------------|----------------|
| | 1952 | 1951 | 1950 | 1949 |
| Unredeemed Taxes—January 1, 1953 | | | | |
| Tax Sale of January 28, 1953 | \$ 6,994.86 | \$2,924.51 | \$251.02 | \$16.25 |
| | <u>\$6,994.86</u> | <u>\$2,924.51</u> | <u>\$251.02</u> | <u>\$16.25</u> |

CR.

| | | | | |
|---------------------------|-------------------|-------------------|-----------------|----------------|
| Remittances to Treasurer: | | | | \$ |
| Deeded to Town | \$2,874.44 | \$2,158.26 | \$188.11 | 8.24 |
| Unredeemed Taxes | 16.10 | 16.21 | 14.87 | 8.01 |
| | <u>4,104.32</u> | <u>750.78</u> | <u>48.04</u> | |
| | \$6,994.86 | \$2,925.25 | \$251.02 | \$16.25 |
| | | .74 | | |
| Less: Excess Credit | <u>\$6,994.86</u> | <u>\$2,924.51</u> | <u>\$251.02</u> | <u>\$16.25</u> |

EXHIBIT D
TOWN OF LEBANON

**Summary of Town Clerk's Motor Vehicle
and Dog License Accounts
Fiscal Year Ended December 31, 1953**

DR.

**Motor Vehicle Permits Issued:
Lebanon:**

| | | |
|-------------------|-----------|-------------|
| 1952— | | |
| #246411 - 246500) | \$ | 406.07 |
| #248301 - 248362) | | |
| 1953 — | | |
| #117001 - 120163 | 24,480.64 | |
| | <hr/> | |
| | | \$24,886.71 |

West Lebanon:

| | | |
|-------------------|----------|----------|
| 1952 — | | |
| #246451 - 246475) | \$ | 119.94 |
| #248376 - 248385) | | |
| 1953 — | | |
| #120201 - 120287) | 6,330.83 | |
| #120301 - 121000) | | |
| | <hr/> | |
| | | 6,450.77 |

Dog Licenses Issued:

| | | | |
|-----------------------|----|------------|----------|
| 475 @ \$2.00 | \$ | 950.00 | |
| 39 @ 5.00 | | 195.00 | |
| 5 @ 12.00 | | 60.00 | |
| | | <hr/> | |
| | | \$1,205.00 | |
| Less: Fees Retained — | | | |
| 519 @ 20c | | 103.80 | |
| | | <hr/> | |
| | | | 1,101.20 |

\$32,438.68

CR.

Remittances to Treasurer:

| | |
|--------------------|-------------|
| A/c Motor Vehicles | \$31,337.48 |
| A/c Dog Licenses | 1,101.20 |
| | <hr/> |

\$32,438.68

EXHIBIT E-1

TOWN OF LEBANON

Summary of Trust Fund Principal, Income and Investments, Fiscal Year Ended December 31, 1953

| Funds | PRINCIPAL | | | INCOME | | | Balance of Principal & Income |
|----------------------|-------------------------------|-------------------|--------------------|------------------|--------------------|----------------------|-------------------------------|
| | Balance 12-31-52 | New Funds Created | Withdrawn 12-31-53 | Balance 12-31-52 | Income During Year | Expended During Year | Balance 12-31-53 |
| Cemetery Funds | \$ 67,841.44 | \$ 2,700.00 | \$ | \$4,611.94 | \$1,906.40 | \$1,897.78 | \$ 75,162.00 |
| Library Funds | 17,895.90 | | 17,895.90 | | 705.46 | 705.46 | 17,895.90 |
| Old Ladies' Fund | 1,587.32 | | 1,587.32 | 110.60 | 47.02 | 62.93 | 1,682.01 |
| Flag Fund | 300.00 | | 300.00 | 42.90 | 10.35 | | 353.25 |
| Unidentifiable Funds | | | | 100.00 | | | 100.00 |
| Town of Lebanon | | | | | | | |
| Capital Reserve Fund | 4,000.00 | | 4,000.00 | 456.89 | 123.39 | | 4,580.28 |
| School District | | | | | | | |
| Capital Reserve Fund | | | | 493.33 | 14.90 | | 508.23 |
| Eldridge Estate | 8,027.71 | | 8,027.71 | | | | 8,027.71 |
| Lebanon Center | | | | | | | |
| Fire Precinct | 10,000.00 | 10,000.00 | 20,000.00 | 150.00 | 456.78 | | 20,606.78 |
| | \$109,652.37 | \$12,700.00 | \$ | \$5,965.66 | \$3,264.30 | \$2,666.17 | \$128,916.16 |
| Investments | | | | | | | |
| | New Hampshire Savings Bank | | | | | | \$36,742.79 |
| | Mascoma Savings Bank | | | | | | 39,174.04 |
| | Merrimack County Savings Bank | | | | | | 3,189.97 |
| | Amoskeag Savings Bank | | | | | | 4,372.59 |
| | Dartmouth Savings Bank | | | | | | 17,736.77 |
| | U. S. Bonds | | | | | | 27,700.00 |
| | | | | | | | \$128,916.16 |

EXHIBIT E-2
TOWN OF LEBANON

Trust Fund Income and Expenditures—Checking Account
Fiscal Year Ended December 31, 1953

Balance—January 1, 1953 \$ 115.91

Receipts During Year:

| | | |
|----------------------|------------|------------|
| Income from | | |
| Savings Accounts | \$1,957.76 | |
| Income from | | |
| U. S. Bonds | 690.00 | |
| Income from | | |
| U. S. Bond on Hand | 2.50 | |
| Income from Eldridge | | |
| Estate, Land Rents | 319.50 | |
| | | |
| | | 2,969.76 |
| | | \$3,085.67 |

Expenditures During Year:

| | |
|------------------------|----------|
| Town of Lebanon—Taxes | 153.30 |
| Lebanon | |
| Cemetery Committee | 1,634.73 |
| West Lebanon | |
| Cemetery Committee | 283.05 |
| Old Ladies | 62.93 |
| Lebanon Public Library | 778.56 |
| Unitarian Society | 73.10 |
| | |
| | 2,985.67 |

Balance—December 31, 1953 \$100.00

Proof of Balance

| | |
|------------------------------|----------|
| Balance in the National Bank | |
| of Lebanon—As Per Statement | |
| Dated December 31, 1953 | \$ -0- |
| U. S. Treasury Bond— | |
| #C-94033-G | 100.00 |
| | |
| | \$100.00 |

EXHIBIT F
TOWN OF LEBANON

Eldridge Land Account

Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1953

Receipts

| | | |
|------------------------------|----------|----------|
| John and Priscilla Letson | \$ 21.00 | |
| Blanche Simmons | 30.00 | |
| Blanche Simmons (1952) | 30.00 | |
| Floyd Eastman | 30.00 | |
| G. L. and E. C. Lobdell | 14.00 | |
| Herman and Florence Levesque | 24.00 | |
| Charles LaCass | 14.00 | |
| Frank and Helen Canillas | 10.00 | |
| Ralph and Lilla Manning | 6.25 | |
| Albina Jarvis | 6.25 | |
| Kenneth Lutz | 10.00 | |
| William Corrette | 24.00 | |
| Town of Lebanon | 100.00 | |
| | <hr/> | \$319.50 |

Expenditures

| | | |
|----------------------------|----------|----------|
| Town of Lebanon—Taxes | \$153.30 | |
| Lebanon Cemetery Committee | 20.00 | |
| Lebanon Public Library | 73.10 | |
| Unitarian Society | 73.10 | |
| | <hr/> | \$319.50 |

EXHIBIT G
TOWN OF LEBANON

Municipal Court
Summary of Receipts, Expenditures and Proof of Balance
Fiscal Year Ended December 31, 1953

Balance—January 1, 1953 \$ 446.84

Receipts During Year:

| | | |
|---------------|------------|------------|
| Fines | \$3,164.50 | |
| Support | 2,600.00 | |
| Bail | 600.00 | |
| Small Claims | 532.57 | |
| Restitution | 25.00 | |
| Miscellaneous | 20.55 | |
| | <hr/> | |
| | | 6,942.62 |
| | | <hr/> |
| | | \$7,389.46 |

Expenditures During Year:

| | | |
|---------------------------|------------|----------|
| Motor Vehicle Dept. | \$1,494.00 | |
| Fish & Game Department | 193.50 | |
| Support | 2,575.00 | |
| Town of Lebanon | 1,450.00 | |
| Bail Returned | 200.00 | |
| Clerk of Superior | | |
| Court—Bail | 400.00 | |
| Special Justice | 82.00 | |
| Small Claims | 464.84 | |
| Restitution | 30.00 | |
| Postage and Miscellaneous | 24.63 | |
| Witness Fees | 4.24 | |
| | <hr/> | |
| | | 6,918.21 |
| | | <hr/> |

Balance—December 31, 1953 \$471.25

Proof of Balance

| | | |
|--|-----------|----------|
| Balance in the National Bank of Lebanon—As Per Statement Dated December 31, 1953 | \$ 774.94 | |
| Less: Outstanding Checks | 301.70 | |
| | <hr/> | |
| | \$ 473.24 | |
| Less: Excess Remittance | 1.99 | |
| | <hr/> | |
| Reconciled Balance— December 31, 1953 | | \$471.25 |

EXHIBIT H-1
TOWN OF LEBANON

Financial Report of Public Library
Fiscal Year Ended December 31, 1953

| | |
|-------------------------|------------|
| Balance—January 1, 1953 | \$1,542.29 |
|-------------------------|------------|

Receipts During Year:

| | | |
|--|------------|--|
| Town Appropriation | \$3,000.00 | |
| W. S. Carter Estate | 500.00 | |
| Interest from Trustees of Trust Funds | 778.56 | |
| Dividends on Library Trust Stock | 165.48 | |
| Income Library Trust Funds | 275.45 | |
| Miscellaneous | 10.00 | |
| | <hr/> | |
| Total Receipts | 4,729.49 | |
| | <hr/> | |
| | \$6,271.78 | |

Expenditures During Year:

| | | |
|--------------------------|------------|--|
| Books | \$ 614.05 | |
| Magazines | 62.50 | |
| Repairs and Improvements | 173.62 | |
| Librarian & Assistants | 2,283.60 | |
| Janitor | 660.00 | |
| Fuel | 535.80 | |
| Lights | 136.24 | |
| Water | 16.80 | |
| Miscellaneous | 89.48 | |
| | <hr/> | |
| Total Expenditures | \$4,572.09 | |

| | |
|---------------------------|------------|
| Balance—December 31, 1953 | \$1,699.69 |
|---------------------------|------------|

Proof of Balance

| | | |
|---|------------|------------|
| Balance in National Bank of Lebanon as of December 31, 1953 | \$2,025.66 | |
| Less: Outstanding Checks | 325.97 | |
| | <hr/> | |
| Reconciled Bank Balance — December 31, 1953 | | \$1,699.69 |

EXHIBIT H-2

TOWN OF LEBANON

Summary of Library Funds Held by Library Trustees Fiscal Year Ended December 31, 1953

| Fund | How Invested | Account No. | Amount |
|-----------------------------------|-----------------------------|-------------|------------------|
| | On Deposit in Savings Banks | | |
| William S. Ela | Amoskeag Savings Bank | 92176 | \$ 400.00 |
| Emily Ferren | Amoskeag Savings Bank | 92177 | 100.00 |
| Alice B. Dewey | Dartmouth Savings Bank | 30866 | 500.00 |
| Charles M. Hildreth | Dartmouth Savings Bank | 23483 | 2,500.00 |
| David L. Ross | Mascoma Savings Bank | 5419 | 100.00 |
| Margaret S. Lothrop | Mascoma Savings Bank | 16510 | 302.56 |
| Charles M. Hildreth | Mascoma Savings Bank | 16052 | 2,500.00 |
| Hannah M. Wood | Mascoma Savings Bank | 17417 | 50.00 |
| Emma M. Morris | Mascoma Savings Bank | 25677 | 380.43 |
| Maria H. White | New Hampshire Savings Bank | 57184 | 1,000.00 |
| Universalist Society | New Hampshire Savings Bank | 57186 | 300.00 |
| Bella Eastman Estate | New Hampshire Savings Bank | 57185 | 200.00 |
| E. A. Tenney Estate | New Hampshire Savings Bank | 65393 | 300.00 |
| Emma M. Morris | New Hampshire Savings Bank | 72614 | 1,097.66 |
| Total on Deposit in Savings Banks | | | <hr/> \$9,730.65 |

| | | | |
|----------------|---|----------|--------------------|
| | Bank and Corporate Stocks | | |
| Maria M. White | 5 Shares of Capital Stock of the National Bank of Lebanon | 386 | 500.00 |
| Emma M. Morris | 8 Shares of Capital Stock of the American Telephone & Telegraph Company | HH-19607 | 800.00 |
| | Real Estate | | |
| William S. Ela | Land in Rear of Library | | 300.00 |
| | Total Library Funds — December 31, 1953 | | <u>\$11,330.65</u> |

EXHIBIT I-1

TOWN OF LEBANON

Lebanon Cemetery Association Fiscal Year Ended December 31, 1953

Balance—January 1, 1953 \$ 4,064.08

Receipts During Year:

| | | |
|--------------------|------------|-------------|
| Town Appropriation | \$4,282.49 | |
| Care of Lots | 3,322.51 | |
| Trust Fund Income | 1,634.73 | |
| Foundations | 682.38 | |
| Sale of Lots | 421.00 | |
| Gas Tax Refund | 48.86 | |
| | | <hr/> |
| | | 10,391.97 |
| | | <hr/> |
| | | \$14,456.05 |

Expenditures During Year:

| | | |
|-----------------------------|------------|-----------|
| Labor | \$8,208.90 | |
| Supplies and Tools | 370.76 | |
| Truck Expense | 333.18 | |
| Office Supplies and Postage | 55.97 | |
| Water Rent | 167.15 | |
| New Equipment--Machines | 810.81 | |
| Insurance | 85.25 | |
| Miscellaneous | 5.67 | |
| | | <hr/> |
| | | 10,037.69 |
| | | <hr/> |

Balance—December 31, 1953 \$4,418.36

Proof of Balance

| | | |
|--------------------------------------|-------------|------------|
| Balance in National Bank | | |
| of Lebanon as per Statement | | |
| December 31, 1953 | \$ 4,452.10 | |
| Deposit not credited Jan. 14, 1954 | 208.62 | |
| | | <hr/> |
| | | 4,660.72 |
| Less: Outstanding Checks | 242.36 | |
| | | <hr/> |
| Reconciled Balance—December 31, 1953 | | \$4,418.36 |

EXHIBIT I-2
TOWN OF LEBANON
West Lebanon Cemetery Association
Summary of Account
Fiscal Year Ended December 31, 1953

| | |
|-------------------------|------------|
| Balance—January 1, 1953 | \$1,451.97 |
|-------------------------|------------|

Receipts During Year:

| | | |
|-----------------------|------------|------------|
| Town Appropriation | \$1,200.00 | |
| Trust Funds | 283.05 | |
| Other Receipts | 1,027.40 | |
| Receipts not recorded | 70.75 | |
| | | 2,581.20 |
| Total Receipts | | \$4,033.17 |

Expenditures During Year:

| | | |
|----------------------------|------------|------------|
| Labor | \$1,658.25 | |
| Recording Deeds | 5.50 | |
| Tools and Equipment | 67.33 | |
| Postage | 5.39 | |
| Supplies | 8.90 | |
| Gas and Kerosene | 16.41 | |
| Repairs to Equipment | 40.25 | |
| Loam, Seeds and Fertilizer | 190.60 | |
| Cold Patch | 36.31 | |
| Paint | 26.56 | |
| Water Rent | 9.00 | |
| Insurance | 18.47 | |
| Miscellaneous | 7.75 | |
| | | 2,090.72 |
| Total Expenditures | | 2,090.72 |
| Balance—December 31, 1953 | | \$1,942.45 |

Proof of Balance

| | | |
|--|------------|------------|
| Balance in National Bank of Lebanon as per Statement December 23, 1953 | \$1,928.45 | |
| Undeposited Cash on Hand | 20.00 | |
| | <hr/> | |
| | \$1,948.45 | |
| Less: Outstanding Check #488 | 6.00 | |
| | <hr/> | |
| Reconciled Balance — December 31, 1953 | | \$1,942.45 |

EXHIBIT J

TOWN OF LEBANON

**Town Officers' Surety Bonds
1953**

| Tax Collector: | Number | Amount | Term Beginning |
|---|---------------|---------------|-----------------------|
| Bert P. Shores Peerless Casualty Company | F-150988 | \$25,300.00 | March 10, 1953 |
| Town Clerk: | | | |
| Irene C. Forrest The Century Indemnity Company | S-301142 | \$ 5,000.00 | March 10, 1953 |
| Assistant Town Clerk: | | | |
| Gordon E. Plummer The Century Indemnity Company | S-301107 | \$ 1,000.00 | March 10, 1953 |
| Treasurer: | | | |
| Harold J. Townsend The Century Indemnity Company | S-301141 | \$15,000.00 | March 10, 1953 |

Clerk of Municipal Court:

| | | | |
|---|----------|-----------|-------------------|
| Ernest P. Conlon The Century Indemnity Company | S324-116 | \$ 500.00 | November 20, 1953 |
|---|----------|-----------|-------------------|

Trustees of Trust Funds:

| | | | |
|---|----------|-------------|----------------|
| J. Daniel Porter Peerless Casualty Company | F-94-703 | \$16,500.00 | March 10, 1953 |
| Maude B. Marston Peerless Casualty Company | F-152516 | \$16,500.00 | March 10, 1953 |
| Bert P. Shores Peerless Casualty Company | F-45-569 | \$16,500.00 | March 10, 1953 |

SCHEDULE 1

Town Officers Salaries

| | |
|--------------------|-------------|
| William D. Dubuque | \$ 4,000.00 |
| Charles W. Goss | 1,000.00 |
| George H. Edson | 1,000.00 |
| Bert P. Shores | 2,450.00 |
| Harold J. Townsend | 500.00 |
| | <hr/> |
| | \$ 8,950.00 |

SCHEDULE 2

Town Clerks Fees

| | |
|-------------------|-------------|
| Irene C. Forrest | \$ 2,075.95 |
| Gordon E. Plummer | 410.50 |
| | <hr/> |
| | \$ 2,486.45 |

SCHEDULE 3

Town Officers Expenses

| | |
|-----------------------|-------------|
| William D. Dubuque | \$ 500.00 |
| Charles W. Goss | 100.00 |
| George H. Edson | 100.00 |
| Bert P. Shores | 300.00 |
| Payroll | 4,929.00 |
| Supplies | 931.24 |
| Postage and Envelopes | 358.24 |
| Telephone bills | 393.59 |
| Town Officers Bonds | 330.50 |
| Insurance | 214.55 |
| Miscellaneous | 66.56 |
| | <hr/> |
| | \$ 8,223.68 |

SCHEDULE 4

Election and Registration

| | |
|--------------------------|-----------|
| Supervisors | \$ 250.00 |
| Ballot Clerks | 80.00 |
| Moderator | 15.00 |
| Printing and Advertising | 40.25 |
| | <hr/> |
| | \$ 385.25 |

SCHEDULE 5
Municipal Court

| | |
|-------------------------------------|-------------|
| Mark E. Powers, Judge | \$ 1,291.66 |
| Ernest P. Conlon, Probation Officer | 600.00 |
| Ernest P. Conlon, Clerk | 300.00 |
| Telephone | 111.22 |
| Supplies | 33.93 |
| | <hr/> |
| | \$ 2,336.81 |

SCHEDULE 6
Town Hall Expenses

| | |
|----------------------------|-------------|
| Payroll | \$ 7,953.28 |
| Town's Share of Retirement | 95.89 |
| Lights | 1,701.32 |
| Coal | 2,079.43 |
| Insurance | 1,905.73 |
| Supplies | 1,808.65 |
| Repairs | 2,513.32 |
| Equipment | 140.92 |
| Water | 97.55 |
| Miscellaneous | 77.00 |
| | <hr/> |
| | \$18,373.09 |

SCHEDULE 7
Repairs to Town Hall

| | |
|-----------------|-------------|
| General Repairs | \$ 399.13 |
| Painting | 622.22 |
| | <hr/> |
| | \$ 1,021.35 |

SCHEDULE 8
Police Department

| | |
|------------------------------------|-------------|
| Payroll | \$26,221.04 |
| Town's Share of Retirement | 660.65 |
| Gas and Oil | 537.61 |
| Repairs, Painting, etc. | 173.51 |
| Use of cars | 240.70 |
| Supplies, including bicycle plates | 339.24 |

| | |
|--|-------------|
| Telephones | 518.81 |
| Lights | 138.28 |
| Fuel Oil—West Lebanon | 123.14 |
| Insurance—Cruiser | 108.44 |
| Liability Insurance | 458.04 |
| New Cruiser | 425.00 |
| Miscellaneous | 46.50 |
| V.F.W. Convention | 321.55 |
| | <hr/> |
| | \$30,312.51 |
| Credits to account—Bicycle Registrations | 171.35 |
| | <hr/> |
| Net Expenditures | \$30,141.16 |

SCHEDULE 9

Fire Department

| | |
|------------------------------------|-------------|
| Forest Fires | \$ 8,313.93 |
| Out of Precinct Fires—Lebanon | 256.25 |
| Out of Precinct Fires—West Lebanon | 176.00 |
| Meeting Expenses | 20.70 |
| | <hr/> |
| | \$ 8,766.88 |
| Credits to Forest Fire Account | 3,329.02 |
| | <hr/> |
| Net Expenditures | \$ 5,437.86 |

SCHEDULE 10

Health Department

| | |
|-----------------------|-----------|
| Health Officer | \$ 112.13 |
| Supplies | 1.26 |
| Newspaper advertising | 29.18 |
| | <hr/> |
| | \$ 142.57 |

SCHEDULE 11

Hospitalization

| | |
|----------------------------------|-------------|
| Mary Hitchcock Memorial Hospital | \$ 5,000.00 |
|----------------------------------|-------------|

SCHEDULE 12

Visiting Nurse

| | |
|------------------------------------|-------------|
| Lebanon Visiting Nurse Association | \$ 1,000.00 |
|------------------------------------|-------------|

SCHEDULE 13

Milk Inspection

| | |
|--------------|-----------|
| W. B. Mowers | \$ 300.00 |
|--------------|-----------|

SCHEDULE 14

Vital Statistics

| | |
|------|-----------|
| Fees | \$ 126.25 |
|------|-----------|

SCHEDULE 15

Dog Damage

| | |
|-----------------------|-----------|
| License Tags | \$ 24.00 |
| Dog Damage | 230.00 |
| Newspaper Advertising | 12.00 |
| | <hr/> |
| | \$ 226.00 |

SCHEDULE 16

Sewer Maintenance

| | |
|--------------------|-------------|
| Payroll | \$ 4,106.90 |
| Gas and Oil | 466.54 |
| Insurance | 148.51 |
| Parts and Repairs | 123.67 |
| Grates and Covers | 176.50 |
| Supplies | 76.31 |
| Rent of Eductor | 636.80 |
| Miscellaneous | 11.78 |
| | <hr/> |
| | \$ 5,747.01 |
| Credits to account | 243.41 |
| | <hr/> |
| Net Expenditures | \$ 5,503.60 |

SCHEDULE 17

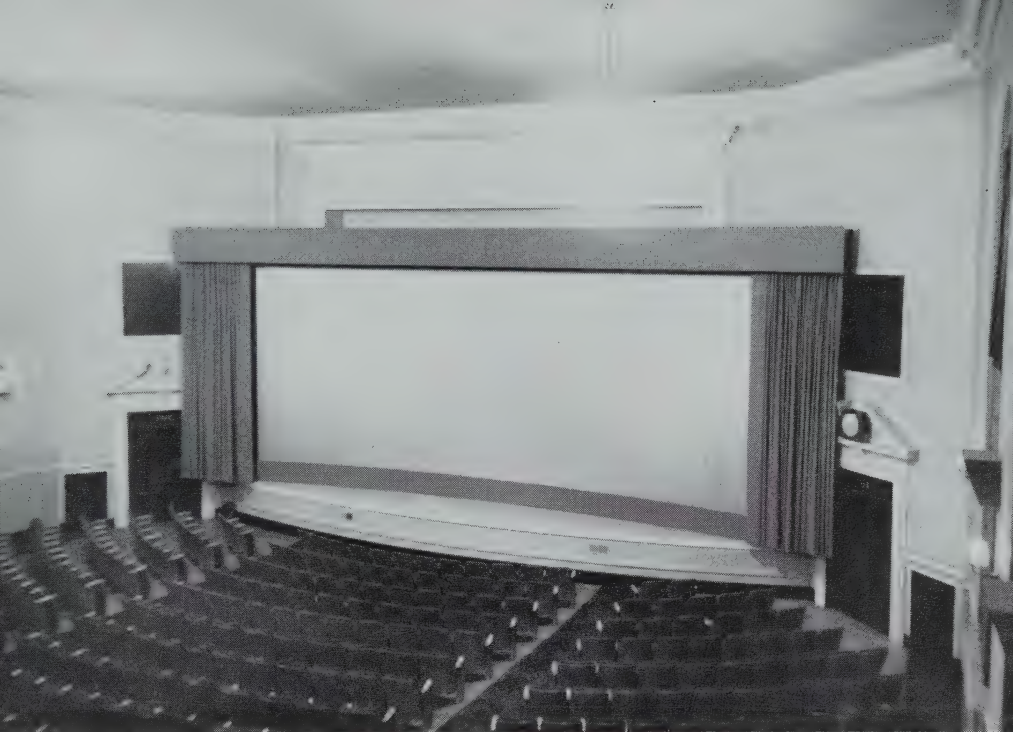
Sewer Construction

| | |
|--------------------|-------------|
| Payroll | \$ 3,922.24 |
| Gas and Oil | 120.58 |
| Supplies | 689.05 |
| Compressor | 67.65 |
| Tile | 2,608.77 |
| | <hr/> |
| | \$ 7,408.29 |
| Credits to account | 224.11 |
| | <hr/> |
| Net Expenditures | \$ 7,184.18 |

SCHEDULE 18

Town Maintenance—Summer

| | |
|-------------------------|-------------|
| Payroll | \$17,374.80 |
| Gas and Oil | 2,422.82 |
| Fuel Oil and Diesel Oil | 351.70 |
| Moving Equipment | 70.00 |
| Welding | 122.00 |
| Water Rent | 12.99 |
| Supplies | 1,871.03 |
| Rent of Equipment | 30.00 |
| Parts and Repairs | 4,989.70 |
| Cold Patch Material | 1,993.96 |
| Oil and Grease | 257.80 |
| Tires and Tubes | 1,012.58 |
| Tar | 14,596.59 |
| Telephone | 40.12 |
| Salt | 2,497.01 |
| Lights | 24.18 |
| Insurance | 259.78 |
| Bridge Rent | 480.00 |
| Culverts | 1,070.59 |
| Sand and Gravel | 126.49 |
| Miscellaneous | 19.96 |
| | <hr/> |
| | \$49,624.10 |
| Credits to account | 8,513.87 |
| | <hr/> |
| Net Expenditures | \$41,110.23 |



New Cinemascope Screen Opera House



Remodeled Projection Booth Opera House



Jones Crossing Intersection of Mascoma, High and Mechanic Streets

Looking East Benton Hill Before New Construction



SCHEDULE 19

Town Maintenance—Winter

| | |
|---------------------|-------------|
| Payroll | \$15,660.70 |
| Gas and Oil | 3,407.89 |
| Fuel Oil | 1,325.55 |
| Oil and Grease | 217.75 |
| Rent of Equipment | 99.00 |
| Supplies | 1,504.94 |
| Tires and Tubes | 1,435.55 |
| Sand and Gravel | 187.09 |
| Water Rent | 11.50 |
| Part and Repairs | 5,127.58 |
| Cold Patch Material | 1,789.60 |
| Salt | 824.00 |
| Welding | 100.00 |
| Bridge Rent | 480.00 |
| Equipment | 552.41 |
| Telephone | 59.80 |
| Moving Equipment | 35.00 |
| Lights | 90.00 |
| Insurance | 1,835.73 |
| Miscellaneous | 75.00 |
| | <hr/> |
| | \$34,819.09 |

SCHEDULE 20

Town Dump

| | |
|-------------------|-------------|
| Payroll—Caretaker | \$ 1,195.00 |
| Supplies | 2.00 |
| | <hr/> |
| | \$ 1,197.00 |

SCHEDULE 21

Other Town Buildings

| | |
|--------------------|-----------|
| Coal—G. A. R. Hall | \$ 297.84 |
| Insurance | 221.17 |
| Repairs | 26.74 |
| Water Bill | 16.80 |
| Gas | 21.00 |
| Janitor Service | 330.00 |
| | <hr/> |
| | \$ 913.55 |

SCHEDULE 22

Street Lighting

| | |
|----------------------------|-------------|
| Granite State Electric Co. | \$18,269.19 |
|----------------------------|-------------|

SCHEDULE 23

General Expenses

| | |
|---------------------------------|-------------|
| Legal Services | \$ 927.45 |
| Newspaper Advertising | 56.50 |
| Petty Cash | 100.00 |
| Listing Poll Taxes | 275.00 |
| Tax Commission Audit | 397.94 |
| Trustees of Trust Funds | 200.00 |
| Town Reports and Printing | 614.75 |
| Supplies | 318.24 |
| Transfers, recording, etc. | 193.41 |
| Clerical—typing tax bills etc. | 546.50 |
| Employment Survey | 97.50 |
| Employees Banquet | 235.00 |
| V. F. W. Convention—Decorations | 35.00 |
| Directories | 38.10 |
| Care of West Lebanon Clock | 52.00 |
| Lebanon Chamber of Commerce | 112.25 |
| Option on Land | 50.00 |
| Survey—State Forestry Dept. | 120.75 |
| Miscellaneous | 167.50 |
| | <hr/> |
| | \$ 4,537.89 |
| Credits to account | 215.44 |
| | <hr/> |
| Net Expenditures | \$ 4,322.45 |

SCHEDULE 24

Libraries

| | |
|----------------------|-------------|
| Lebanon Library | \$ 3,000.00 |
| West Lebanon Library | 2,000.00 |
| | <hr/> |
| | \$ 5,000.00 |

SCHEDULE 25
Old Age Assistance

| | |
|-----------------------------|-------------|
| State of New Hampshire | \$23,446.37 |
| Refunds from State of N. H. | 437.27 |
| | <hr/> |
| Net Expenditures | \$23,009.10 |

SCHEDULE 26
Town Poor

| | |
|---------------------------------|-------------|
| Direct Relief | \$10,447.85 |
| Administration | 2,469.00 |
| Supplies | 17.50 |
| Telephone | 150.62 |
| Transportation | 180.00 |
| | <hr/> |
| | \$13,264.97 |
| Credits to account—restitutions | 195.90 |
| | <hr/> |
| | \$13,069.07 |

SCHEDULE 27
Work Relief

| | |
|---------|-------------|
| Payroll | \$ 3,069.20 |
|---------|-------------|

SCHEDULE 28
Memorial Day

| | |
|---------|-----------|
| Bands | \$ 175.00 |
| Speaker | 20.00 |
| Flags | 5.17 |
| | <hr/> |
| | \$ 200.17 |

SCHEDULE 29
Band Concerts

| | |
|--------------|-----------|
| Lebanon Band | \$ 700.00 |
|--------------|-----------|

SCHEDULE 30

Parks and Playgrounds—Lebanon

| | |
|----------------------------|-------------|
| Bulbs for Ball Park Lights | \$ 212.06 |
| Ball Park Lights | 518.90 |
| Repairs | 433.54 |
| Rent of Parks | 150.00 |
| Land for Ski Jump | 300.00 |
| Supplies | 254.36 |
| Insurance | 345.42 |
| Swim Program | 500.00 |
| Youth Program—C. C. B. | 19.00 |
| | <hr/> |
| | \$ 2,733.28 |

SCHEDULE 31

Park and Playgrounds—West Lebanon

| | |
|--------------------------------|-------------|
| Swim Program | \$ 500.00 |
| Wood and Lumber | 363.15 |
| West Lebanon Civic Association | 1,486.15 |
| | <hr/> |
| | \$ 2,349.30 |

SCHEDULE 32

Cemeteries

| | |
|--------------|-------------|
| Lebanon | \$ 4,500.00 |
| West Lebanon | 1,200.00 |
| | <hr/> |
| | \$ 5,700.00 |

SCHEDULE 23

Airport Maintenance

| | |
|--|-------------|
| Principal on Airport Construction Note | \$ 1,148.56 |
| Snow Removal | 35.21 |
| Light Bills | 1,038.06 |
| Meriden Electric Light & Power Co. | 359.80 |
| Maintenance of Lights | 153.30 |
| Building Maintenance & Supplies | 1,090.21 |
| Insurance | 162.60 |
| Repairs to Floor | 560.48 |
| | <hr/> |
| | \$ 4,548.22 |

SCHEDULE 34

Airport Construction

| | |
|------------------------------|-------------|
| Frank T. Cody Co., Inc. | \$ 3,390.07 |
| Principal on Long Term Notes | 5,851.44 |
| | <hr/> |
| | \$ 9,241.51 |

SCHEDULE 35

Sidewalk Maintenance

| | |
|--------------------|-------------|
| Payroll | \$ 2,978.44 |
| Repairs and Parts | 21.39 |
| Supplies | 14.45 |
| Insurance | 294.74 |
| Gas and Oil | 197.75 |
| Tree Service | 1,333.90 |
| | <hr/> |
| | \$ 4,840.67 |
| Credits to account | 148.00 |
| | <hr/> |
| Net Expenditures | \$ 4,692.67 |

SCHEDULE 36

Sidewalk Construction

| | |
|--------------|-------------|
| Payroll | \$ 1,128.70 |
| Land Damages | 600.00 |
| | <hr/> |
| | \$ 1,728.70 |

SCHEDULE 37

New Equipment

| | |
|-----------------------------|-------------|
| Truck | \$ 2,838.00 |
| Plow | 1,887.00 |
| Plow | 300.00 |
| Salt Spreader | 550.00 |
| Principal on Long Term Note | 5,000.00 |
| | <hr/> |
| | \$10,575.00 |

SCHEDULE 38

State Aid Construction — Class V

| | |
|------------------------------------|-------------|
| Treasurer, State of N. H.—T. R. A. | \$ 1,020.13 |
|------------------------------------|-------------|

SCHEDULE 39

Dartmouth-Lake Sunapee Region

| | |
|---|-----------|
| Dartmouth-Lake Sunapee Region Association | \$ 300.00 |
|---|-----------|

SCHEDULE 40

Blister Rust

| | |
|---|-----------|
| William H. Messeck, Jr., State Forester | \$ 300.00 |
|---|-----------|

SCHEDULE 41

Civilian Defense

| | |
|----------------|-----------|
| Administration | \$ 207.00 |
| Repairs | 4.50 |
| | <hr/> |
| | \$ 211.50 |

SCHEDULE 42

County Tax

| | |
|--|-------------|
| Lawrence M. Colby, Grafton County Treas. | \$30,635.65 |
|--|-------------|

SCHEDULE 43

Precincts

| | |
|-----------------------|-------------|
| Lebanon Precinct | \$36,200.00 |
| West Lebanon Precinct | 14,500.00 |
| | <hr/> |
| | \$50,700.00 |

SCHEDULE 44
School District

| | |
|--------------------|--------------------|
| Appropriation—1952 | \$ 97,345.00 |
| Appropriation—1953 | 262,529.61 |
| | <hr/> \$359,874.61 |

SCHEDULE 45
Interest on Long Term Notes

| | |
|----------------------|-------------------|
| New Equipment | \$ 249.20 |
| Garage | 173.66 |
| Urban Aid | 1,102.05 |
| Airport Construction | 57.66 |
| | <hr/> \$ 1,582.57 |
| Refund—Credit | 141.88 |
| | <hr/> |
| Net Expenditures | \$ 1,440.69 |

SCHEDULE 46
Temporary Loans

| | |
|--------------------------|-------------|
| National Bank of Lebanon | \$75,000.00 |
|--------------------------|-------------|

SCHEDULE 47
Interest on Temporary Loans

| | |
|--------------------------|-----------|
| National Bank of Lebanon | \$ 606.22 |
| Refund—Credit | 34.43 |
| | <hr/> |
| Net Expenditures | \$ 571.80 |

SCHEDULE 48
Long Term Notes

| | |
|--------|-------------|
| Garage | \$ 7,186.00 |
|--------|-------------|

SCHEDULE 49
Bridge Construction

| | |
|----------------|-----------|
| Legal Expenses | \$ 133.79 |
| Land Damages | 150.00 |
| | <hr/> |
| | \$ 283.79 |

SCHEDULE 50
Urban Highway Project

| | |
|------------------------------|--------------|
| Principal on Long Term Notes | \$ 25,930.00 |
| Treasurer, State of N. H. | 125,319.00 |
| Legal Fees | 737.20 |
| Land Damages | 6,459.00 |
| | <hr/> |
| | \$158,445.20 |
| Credits to account | 55,040.48 |
| | <hr/> |
| Net Expenditures | \$103,404.72 |

SCHEDULE 51
V. F. W. Convention

| | |
|--------------------------|-----------|
| Veterans of Foreign Wars | \$ 600.00 |
|--------------------------|-----------|

SCHEDULE 52
Lebanon Water Works

| | |
|---------------|-------------|
| Appropriation | \$ 8,460.00 |
|---------------|-------------|

SCHEDULE 53
Tax Titles

| | |
|----------------------|-------------|
| Taxes Bought by Town | \$ 6,994.86 |
|----------------------|-------------|

SCHEDULE 54
Refunds

| | |
|---------------------------|----------|
| 1952 Poll Tax | \$ 2.00 |
| 1952 Head Tax and Penalty | 5.50 |
| 1953 Head Tax | 5.00 |
| 1953 Timber Tax | 4.06 |
| | <hr/> |
| | \$ 16.56 |

SCHEDULE 55
Head Tax Account

| | |
|----------------------------------|-------------|
| 1952 Head Tax—to State | \$15,132.77 |
| 1952 Head Tax Penalties—to State | 376.50 |
| 1953 Head Tax—to State | 15,387.00 |
| Collector's Fees | 300.00 |
| | <hr/> |
| | \$31,196.27 |

HEALTH OFFICER'S REPORT

First of all, I would like to take this opportunity to thank everyone for the splendid cooperation that has been given to help me carry on the health work which was ably done for so many years by the late George U. L. Leavitt.

As I did not receive this appointment until November 1953, there are fewer cases for me to report than those which were in the records of Mr. Leavitt.

Communicable diseases reported for 1953 include 9 cases of Scarlet Fever, 38 Measles, 4 Poliomyelitis, and 35 Whooping Cough.

The usual number and types of complaints concerning dead animals and rubbish disposal have been received and acted upon.

It is very important that rubbish and garbage being transported to the dump be kept covered thus preventing it from being strewn along our highways.

May I continue to have the support and help of all townspeople and be given immediate notification of any existing unsanitary conditions and communicable diseases?

Respectfully submitted,

MYRL R. EATON,

Health Officer

MILK INSPECTION REPORT

The milk supply for Lebanon during the last year has been satisfactory, according to reports from the Laboratory of Hygiene in Concord, N. H. on samples sent in by me. These samples are tested for per-cent total solids, per-cent butterfat, sediment, bacteria per c.c., Coliform organisms per O.Olc.c. and also given a phosphatase test.

This year I inspected milk rooms, equipment and barns with the state inspector and in one case the producer put in a new stable at our recommendation.

Even with these inspections and laboratory tests that are given to the milk used in Lebanon, it is still safer to use Pasteurized milk as a further protection. By combining both, you are assured of clean health giving milk.

DR. W. B. MOWERS,

Milk Inspector

LIBRARIAN'S REPORT

For the year ending December 31st, 1953

Accession of books

| | | |
|--------------------------------|-------|--------|
| By purchase | 254 | |
| By gift | 60 | |
| | <hr/> | |
| Total | | 314 |
| Books discarded or lost | | 172 |
| Present number of books | | 10,476 |
| Number of books in circulation | | |
| December 31, 1953 | | 471 |
| Circulation for the year: | | |
| Fiction | 7419 | |
| Juvenile | 3837 | |
| Non-fiction | 2796 | |
| | <hr/> | |
| Total | | 14,052 |

Money received and expended:

Received:

| | | |
|-----------------------------------|---------|----------|
| Cash on hand January 1, 1953 | \$61.17 | |
| Received sale of books and papers | 20.30 | |
| Received from fines | 63.36 | |
| | <hr/> | |
| Total | | \$144.83 |

Expended:

| | | |
|------------------------------|---------|----------|
| Supplies, books, labor, etc. | \$55.81 | |
| To Treasurer | 10.00 | |
| Cash on hand | 79.02 | |
| | <hr/> | |
| Total | | \$144.83 |

S. BLANCHE YOUNG,
Librarian

REPORT OF THE TRUSTEES OF THE LEBANON PUBLIC LIBRARY

Receipts

| | |
|-----------------------------|------------|
| Cash on hand from last year | \$1,542.29 |
|-----------------------------|------------|

Receipts during year:

| | | |
|---------------------------------------|-----------|------------|
| William S. Carter Estate | \$ 500.00 | |
| Maria H. White | | |
| National Bank of Lebanon, dividend | 75.00 | |
| Town of Lebanon, appropriation | 3,000.00 | |
| Blanche Young, Librarian, fees | 10.00 | |
| Interest, William S. Ela Fund | 12.18 | |
| Interest, Emily Perrin Fund | 3.04 | |
| Interest, David T. Ross Fund | 2.51 | |
| Interest, Charles M. Hildreth Fund | 135.27 | |
| Interest, Margaret S. Lathrop Fund | 7.61 | |
| Interest, Hannah M. Wood Fund | 1.26 | |
| Interest, Alice B. Dewey Fund | 14.46 | |
| Interest, Maria H. White Fund | 30.92 | |
| Interest, Bella Eastman Fund | 6.19 | |
| Interest, Universalist Society Fund | 9.26 | |
| Interest, E. A. Tenney Fund | 9.26 | |
| Interest, Emma M. Morris Fund | 43.49 | |
| Interest, Emma M. Morris Fund | | |
| American Tel. & Tel. Co., dividends | 72.00 | |
| American Tel. & Tel. Co., rights sold | 18.48 | |
| Town of Lebanon: | | |
| Eldridge Fund | 543.18 | |
| Eldridge estate, land account | 73.10 | |
| Whipple Fund | 147.02 | |
| Purmort Fund | 15.26 | |
| | | <hr/> |
| | | 4,729.49 |
| | | <hr/> |
| | | \$6,271.78 |

FINANCIAL REPORT OF PUBLIC LIBRARY

Fiscal Year Ended December 31, 1953

| | | |
|--|------------|------------|
| Balance—January 1, 1953 | \$1,542.29 | |
| Receipts during year: | | |
| William S. Carter Fund | 500.00 | |
| Blanche S. Young, Librarian, fees | 10.00 | |
| Town of Lebanon: | | |
| Appropriation | \$3,000.00 | |
| Interest from Trustees of Trust Funds | 778.56 | |
| | | 3,778.56 |
| Income—Library Trust Funds | 275.45 | |
| Dividends on Library Trust Stock | 165.48 | |
| | | 440.93 |
| | | <hr/> |
| | | \$6,271.78 |
| Expenditures: | | |
| Books | 614.05 | |
| Magazines | 62.50 | |
| Librarian | 1,200.00 | |
| Assistants to Librarian | 1,083.60 | |
| Janitor | 660.00 | |
| Fuel | 535.80 | |
| Lights | 136.24 | |
| Water | 16.80 | |
| Repairs and Improvements | 173.62 | |
| Miscellaneous | 89.48 | |
| | | <hr/> |
| Total Expenditures | \$4,572.09 | |
| | | <hr/> |
| Balance—December 31, 1953 | 1,699.69 | \$6,271.78 |

Proof of Balance

| | | |
|--|------------|------------|
| Balance in National Bank of Lebanon As per Statement December 31, 1953 | \$2,025.66 | |
| Less: Outstanding checks | 325.97 | |
| | <hr/> | |
| Reconciled Bank Balance— December 31, 1953 | | \$1,699.69 |

TRUST FUNDS

Town of Lebanon, Trustee

| | |
|-------------------------|--------------|
| Watson K. Eldridge Fund | Land Account |
| Gilman C. Whipple Fund | \$ 5,000.00 |
| Martin V. Purmort Fund | 500.00 |

Funds in Hands of Library Trustees

| | |
|---|----------|
| Universalist Society Fund, deposited in New Hampshire Savings Bank | 300.00 |
| Maria H. White Fund, deposited in New Hampshire Savings Bank | 1,000.00 |
| Maria H. White Fund, five shares National Bank of Lebanon stock | 500.00 |
| Bela Eastman Fund, deposited in New Hampshire Savings Bank | 200.00 |
| William S. Ela Fund, deposited in Amoskeag Savings Bank | \$400.00 |
| Paid for land in rear of Library | 300.00 |
| | <hr/> |
| | 700.00 |
| E. A. Tenney Fund, deposited in New Hampshire Savings Bank | 300.00 |
| David T. Ross Fund, deposited in Mascoma Savings Bank | 100.00 |
| Emily Perrin Fund, deposited in Amoskeag Savings Bank | 100.00 |
| Charles M. Hildreth Fund, deposited in Dartmouth Savings Bank | 2,500.00 |
| Charles M. Hildreth Fund, deposited in Mascoma Savings Bank | 2,500.00 |
| Margaret S. Lathrop Fund, deposited in Mascoma Savings Bank | 302.56 |
| Hannah M. Wood Fund, deposited in Mascoma Savings Bank | 50.00 |
| Alice B. Dewey Fund, deposited in New Hampshire Savings Bank | 500.00 |

| | |
|---|-------------|
| Emma M. Morris Fund, eight shares American Telephone & Telegraph Co stock (par value) | 800.00 |
| Emma M. Morris Fund, deposited in Mascoma Savings Bank | 380.43 |
| Emma M. Morris Fund, deposited in New Hampshire Savings Bank | 1,097.66 |
| | <hr/> |
| | \$11,330.65 |

WARREN P. PRESCOTT,

Treasurer for the Trustees

TRUSTEES OF THE LEBANON PUBLIC LIBRARY

Clifton C. Waldo

Helen Billings

Arthur W. Burnham

William A. Smith

Warren P. Prescott

Erald B. Harrison

LEBANON MUNICIPAL COURT

Balance—January 1, 1953 \$ 446.84

Receipts:

| | | |
|---------------|------------|------------|
| Fines | \$3,164.50 | |
| Support | 2,600.00 | |
| Bail | 600.00 | |
| Small Claims | 532.57 | |
| Restitutions | 25.00 | |
| Miscellaneous | 20.55 | |
| | <hr/> | 6,942.62 |
| | | <hr/> |
| | | \$7,389.46 |

Payments:

| | | |
|------------------------------|------------|------------|
| Motor Vehicle Department | \$1,494.00 | |
| Fish & Game Department | 193.50 | |
| Support | 2,575.00 | |
| Town of Lebanon | 1,450.00 | |
| Bail Returned | 200.00 | |
| Clerk of Superior Court—Bail | 400.00 | |
| Special Justice | 82.00 | |
| Small Claims | 464.84 | |
| Restitutions | 30.00 | |
| Postage & Miscellaneous | 24.63 | |
| Witness Fees | 4.24 | |
| | <hr/> | \$6,918.21 |

Balance—December 31, 1953 \$ 471.25

ERNEST P. CONLON,

Clerk



Looking up High Street from Jones Crossing

Jones Crossing Before New Construction





New Bridge — Spring Street to Glenwood Cemetery



Old Bridge — Spring Street to Glenwood Cemetery

PROBATION DEPARTMENT

Probationers:

| | | | |
|------------------|----|----------|----------|
| Adult | 8 | Juvenile | 11 |
| Investigation | 12 | | 21 |
| New Probationers | 7 | | 15 |
| Restitutions | | \$ | 35.00 |
| Support | | \$ | 2,735.00 |

ERNEST P. CONLON

Probation Officer

REPORT OF POLICE DEPARTMENT

For Year Ending December 31, 1953

Arrests

| | |
|-------------------------------|-----------|
| Drunks | 50 |
| Assault | 14 |
| Aggravated Assault | 4 |
| Disorderly Conduct | 7 |
| Non-Support | 6 |
| Petty Larceny | 12 |
| Grand Larceny | 5 |
| Carrying Concealed Weapons | 2 |
| Fraud | 4 |
| Failure to Have Dogs Licensed | 3 |
| Total | <hr/> 107 |

Motor Vehicle Violations

| | |
|-------------------------------------|----------|
| Operating under influence of liquor | 14 |
| Speeding | 20 |
| Careless and Negligent Operating | 10 |
| No License | 6 |
| No Registration | 5 |
| Leaving Scene of Accident | 6 |
| Operating to Endanger | 4 |
| Hit and Run | 3 |
| Stop Sign Violation | 4 |
| Failure to Keep to Right | 2 |
| Operating after Right Denied | 2 |
| Total | <hr/> 76 |
| Parking Violations | 84 |
| Juvenile Arrests | 7 |

| | |
|------------------------|-----------|
| GRAND TOTAL OF ARRESTS | <hr/> 274 |
|------------------------|-----------|

Other Police Business

Tramps lodged — 140. Doors and Windows found unlocked or open and secured by night police — 843. Motor vehicle accidents — 191. Injuries caused from motor vehicle accidents — 30. Automobiles reported stolen, all recovered — 3. Amount of property reported stolen and recovered by police, and returned to owner — \$4,900.00. Complaints reported and investigated — 979.

NO DEATHS IN 1953 — due to accidents

Officers Now Working With Department

Chief, Clarence W. Wright. Deputy Chief, Clayton S. Roy. Regular officers: Floyd M. Lackey, Raymond C. Roy, Myrl Eaton, Henry Leavitt and Walter Samsel. Special Officers: William Harriman, Lucien White, Clifton Barden and Carroll Putnam.

Respectfully submitted,

C. W. WRIGHT,

Chief of Police

REPORT OF WELFARE DEPARTMENT

Board of Selectmen,
Lebanon, N. H.
Gentlemen:

The following is a report of the Welfare Department for the past year.

The amount paid out for Work Relief was \$3,069.20. This fund was used to very good advantage on several of the Town projects and I would recommend the continuance of this Work Relief fund.

The amount paid out for Town Poor was \$13,264.97, with a credit of \$195.90, making a net expenditure of \$13,069.07.

This money was expended as follows:

| | |
|--------------------|-------------|
| Groceries | \$ 2,884.77 |
| Lights | 7.96 |
| Hospitalization | 1,385.58 |
| Transportation | 180.00 |
| Medicine | 151.96 |
| Funerals | 146.00 |
| Dental Expense | 138.00 |
| Supplies | 17.50 |
| Doctors bills | 178.25 |
| Administration | 2,469.00 |
| Boarding Children | 1,768.57 |
| Boarding Adults | 2,076.50 |
| Fuel | 690.37 |
| Telephone | 150.62 |
| Rent | 409.50 |
| Clothing and shoes | 537.37 |
| Miscellaneous | 73.02 |
| | <hr/> |
| | \$13,264.97 |

Following are the expenditures by the month:

| | |
|-----------|-------------|
| January | \$ 349.08 |
| February | 927.26 |
| March | 763.29 |
| April | 1,212.38 |
| May | 704.90 |
| June | 687.16 |
| July | 795.51 |
| August | 552.76 |
| September | 766.01 |
| October | 1,833.89 |
| November | 1,933.67 |
| December | 2,737.06 |
| | <hr/> |
| | \$13,264.97 |

Very truly yours,

WILLIAM J. MURPHY

Overseer of the Poor

REPORT OF VISITING NURSE

The following is your Visiting Nurse's report for the year 1953:

| | |
|--|---------|
| Total Number of Visits Made | 1252 |
| 1. Number of families visited | 219 |
| 2. Analysis of cases: | |
| A. Medical Nursing visits | 1242 |
| B. Surgical Nursing visits | 4 |
| C. Maternity Newborn care Advice and Instruction | 6 14 |
| D. Health Instruction | 205 |
| E. Clinics assisted at: | |
| 1. Tuberculosis | 1 |
| 2. Preschool and immunization | 3 |
| 3. Blood Bank | 3 |
| 3. Pay Status of Visits: | |
| A. Number of free calls | 5 |
| 1. Casual | 38 |
| 2. Welfare | |
| A. Old Age Assistance | 18 |
| B. Cancer | 31 |
| B. Number of Visits for which pay was received:. | |
| 1. Full pay from patients | 1004 |
| 2. Part pay from patients | 150 |
| 3. Pay from Old Age Assistance | 18 |
| 4. Pay from Cancer Commission | 31 |
| C. Pay from Insurance Co. | |
| John Hancock | 6 |

Note: As was stated before, John Hancock Insurance Co. discontinued their Nursing Service July 31st, 1953, so there will have been no more calls since that date.

A Child Health and Immunization Clinic was held in Lebanon in the spring of 1953, one a month for three months. These clinics were very well attended and another such series is planned for this spring by Mrs. Lois Barton, R.N., the State Public Health Nurse, and is assisted by groups of local ladies from Lebanon and West Lebanon and the School and District Nurses. Local doctors will be in attendance as in previous years.

I have assisted at the Chest Clinics and the Blood Banks when held here and also at one held in West Lebanon.

I wish to thank the town officials and all people of clubs which have in any way financially or otherwise contributed to the Visiting Nurse Association as it is very much appreciated and needed.

Respectfully submitted,

HELEN C. CARR, R.N.

NEW HAMPSHIRE DEPARTMENT OF HEALTH

Plymouth, N. H.
December 28, 1953

Office of Selectmen
Lebanon, N. H.
Dear Sirs:

The following is a report of the activities carried on in your Town for the year 1953 by the N. H. Department of Health, Bureau of Public Health Nursing.

A series of three Child Health Conferences and Immunization Clinics were held at the Carter Community Building on the following dates: March 25th, April 22nd and May 20th.

Sixty babies and preschool children were given physical examinations by Local Physicians.

The total attendance at the three immunization clinics was 426 — babies 39, preschools 251 and school children 136.

A total of 139 Immunizations for diptheria, tetanus and whooping cough were completed: a total of 91 vaccinations for smallpox were completed.

These clinics included children from Lebanon and West Lebanon.

Assistance was given at these clinics by Mrs. Helen Carr R.N. Local District Nurse, Mrs. Florence DePalma R.N., Local School Nurse, Miss Ellen Clough R.N. Grafton County TB Nurse, and a Local Lay-Committee from Lebanon and West Lebanon representing the American Legion Auxiliary, V.F.W. Auxiliary, P.T.A., W.R.C., Schools, (including several high school girls), with Mrs. Lester Follansbee as Local Chairman.

I wish to express Sincere Thanks to the Local Physicians, and the above named organizations, the nurses, High School girls, papers, radio station, for the Community Building and any one who helped in any way to make these clinics a success.

Respectfully submitted,
LOIS W. BARTON R.N.
N. H. Department of Health,
Bureau Public Health Nursing

CIVIL DEFENSE DIRECTOR'S REPORT

I hereby submit my report for the year, as Civil Defense Director for the Town of Lebanon.

We have at this time a well organized setup for Civil Defense in Lebanon. The three most important units, Fire Fighting, Auxiliary Police, and Refugee are well manned, and also have enough reserve manpower if needed.

I feel that these are the three most important Units, as far as a local set-up is concerned, as these would be the units most utilized in case of an emergency.

In September I attended a conference at the University of New Hampshire, at Durham. From this conference I gained a lot of helpful hints, which have been put into practice since my return. I am in hopes of enlarging the scope of Civil Defense in Lebanon in the next year.

At this time I would like to take this opportunity to thank the people of Lebanon for their fine cooperation in our recent Test Alert, that was State wide. It was most heartwarming to see a town cooperate so fully in such tests.

I would also like to take this time to thank, for their cooperation, the selectmen, Fire Department, and the Police Department, without which the job of Civil Defense could not operate with a great amount of success. Thank you.

Very truly yours,

HAROLD BLODGETT,

Civil Defense Director

STATE OF NEW HAMPSHIRE
Forestry and Recreation Commission

December 8, 1953

Board of Selectmen
Lebanon, N. H.

Gentlemen:

Conforming to our annual custom with towns cooperating financially in the control of the White Pine Blister Rust, we are enclosing a statement briefly summarizing accomplishments in your town during the 1953 season.

That appreciation of the value of white pine as our major softwood still continues is evident by the fact that last March 107 other towns and cities throughout New Hampshire voted funds for continuing the control of this forest tree disease in cooperation with the Forestry Division.

In 1952, the production of white pine for lumber and other uses amounted to over 229 million board feet, or 72 percent of the State's total soft and hardwood timber cut. That an annual white pine cut of over 229 million has been maintained for more than a decade has been only possible on account of the rapid growth of this species and its ability to thrive on a variety of soils. Wholly aside from its direct commercial worth, this tree contributes in no small measure to watershed protection and recreational uses. While these facts are well known to many of us, due to the commonness of white pine, they are often forgotten.

In the attached financial statement, the amount reported as "Cooperative Aid" includes not only expenditures in Ribes eradication, but also state or federal funds spent in detailed mapping and examination of areas prior to the destruction of currant or gooseberry bushes. Such surveys have been instrumental in reducing acreage over which these plants have to be removed, since they define the areas where Ribes are present. These maps also serve

as a permanent record of where control work was conducted, and therefore, are of great value in any future examinations or workings.

Inasmuch as the details of blister rust control are many and varied from town to town, it is impossible to mention them all in a brief report. Such information as to location of the white pine protected in 1953, or previously, infected areas, or other facts pertinent to this program, will be gladly supplied by the District Leader who supervised the work in your town. His name and address are given below.

Mr. Geo. F. Richardson, Jr.
Room 1012 Harrison Block
Lebanon, N. H.

Yours very truly,

WILLIAM H. MESSECK, JR.

State Forester

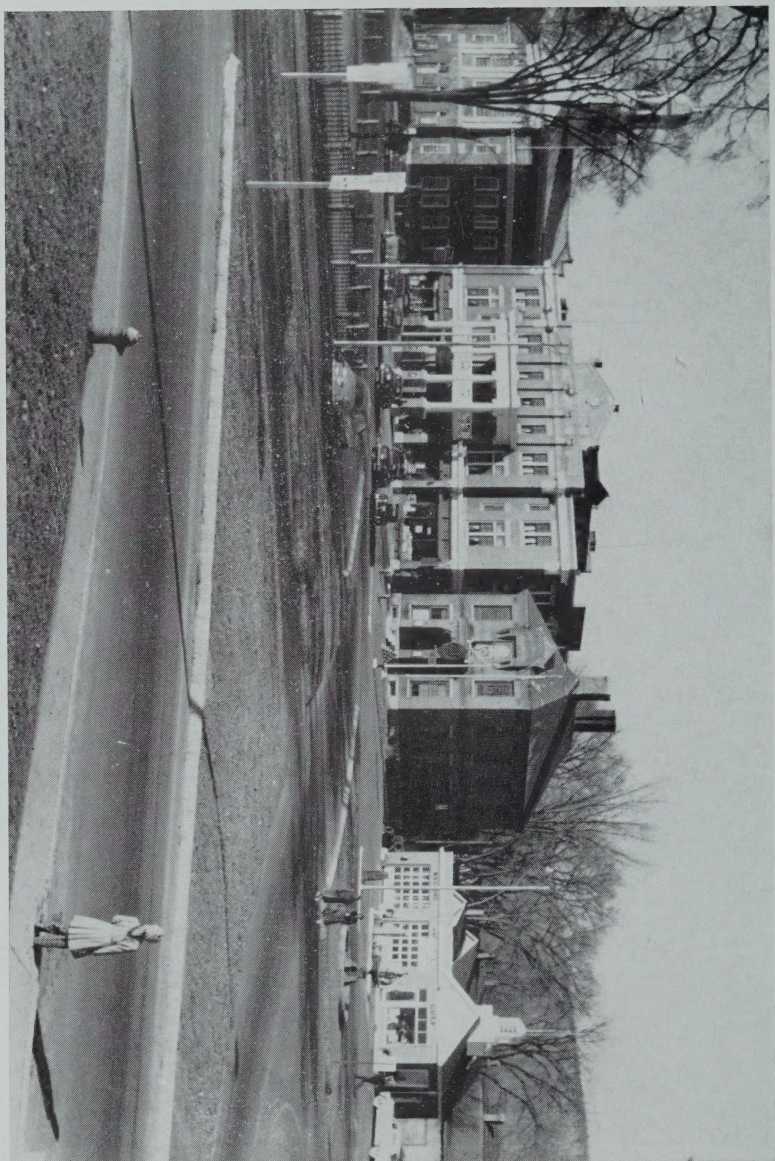
WHITE PINE BLISTER RUST CONTROL

Financial Statement

1953

Town of Lebanon

| | | |
|---|----------|-----------|
| Town funds expended | \$475.70 | |
| Cooperative funds expended | 301.12 | |
| | <hr/> | |
| Total expended | | \$776.82 |
| Balance remaining in 1952 appro. | 175.80 | |
| 1953 appropriation | 300.00 | |
| | <hr/> | |
| Total available | \$475.80 | |
| Expended from town funds | 475.70 | |
| Balance due town | | .10 |
| Area covered | | 157 acres |
| Currant & gooseberry bushes destroyed | | 41,594 |
| Stamps are enclosed to cover balance due town | | |



Intersection of Bank, East Park, North Park and Campbell Streets